

Publication EFAST-B  
PART ONE  
ELECTRONIC/MAGNETIC MEDIA  
FILE SPECIFICATIONS AND VALIDATION CRITERIA  
FOR  
FORMS 5500 and 5500-EZ  
(PLAN YEAR 1999)

Department of Labor  
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## PART ONE

### File Specification / Validation Criteria

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# 1. Overview of Part I

This is Part I of the File Specifications, Validation Criteria and Record Layouts document for EFAST (ERISA Filing Acceptance System). Part I contains the File Specifications and Validation Criteria. Part II contains the Record Layouts. Part I and Part II, along with the Electronic Filing User's Guide, provide everything that is needed to develop 5500 series electronic filing software.

Part I of this document contains the following sections:

- ☐ Section 2, Revision History, provides a list of the revisions from the December 5<sup>th</sup> version of this document.
- ☐ Section 3, Referenced Documents, contains a list of related documentation.
- ☐ Section 4, General Filing Information, discusses the different parts of a filing.
- ☐ Section 5, The .DOL File, gives general information about the .DOL file and explains what records are found in it.
- ☐ Section 6, Unstructured Attachment Files, explains what unstructured attachments are and what types of files can be transmitted.
- ☐ Section 7, Validation Criteria, lists the possible errors that occur during the initial validation checks on the filing.
- ☐ Section 8, Acknowledgment Format, gives the format for the acknowledgment of initial checks done on the filing.
- ☐ Section 9, Electronic/Magnetic Media Specifications, gives information such as modem speeds, phone numbers, allowable types of media, catalog records, media labeling instructions, etc.
- ☐ Section 10, Encryption, contains instructions for encrypting electronic transmissions of filings.
- ☐ Section 11, The .RDY File, instructs modem-to-modem filers on how to submit .RDY files.
- ☐ Appendix A contains a list of document terminology.

## 2. Revision History

The following is a list of changes from the August 30<sup>th</sup> version of this document:

Section	Description of Change
Throughout	Removed all references to Internet FTP filing. This option is currently being explored as a future possibility.
5.6.2.1	Clarified that the record terminus's field number should not be included in the .DOL file.
8.4	Changed the user name and password required to connect to the Dial-up networking or RAS session.  Changed the IP address for acknowledgment files. The new IP address is 192.168.10.70
9.2	Changed the user name and password required to connect to the Dial-up networking or RAS session.  Changed the IP address for modem-to-modem filings. The new IP address is 192.168.10.70
9.3.1.3	Stated that Internal Labels are required for magnetic media.
9.3.4	Stated that both internal and external labels are required for magnetic media.  Clarified how developers should structure variable length .DOL file records into a fixed length blocks on magnetic tape.
10.2.2	Added specification for Visual Basic definition file.

### 3. Referenced Documents

The following documents are referenced in Publication EFAST-B:

<b>EFAST-A</b>	Electronic Filing User's Guide - General Background
<b>ANSI x3.27-1987 (rev 1998)</b>	Structuring Magnetic Media Transmissions
<b>ANSI X9.52</b>	Triple Data Encryption Algorithm
<b>FIPS Pub 46-2</b>	Data Encryption Standard (DES)
<b>FIPS Pub 46-3</b>	Triple Data Encryption Standard (DES)

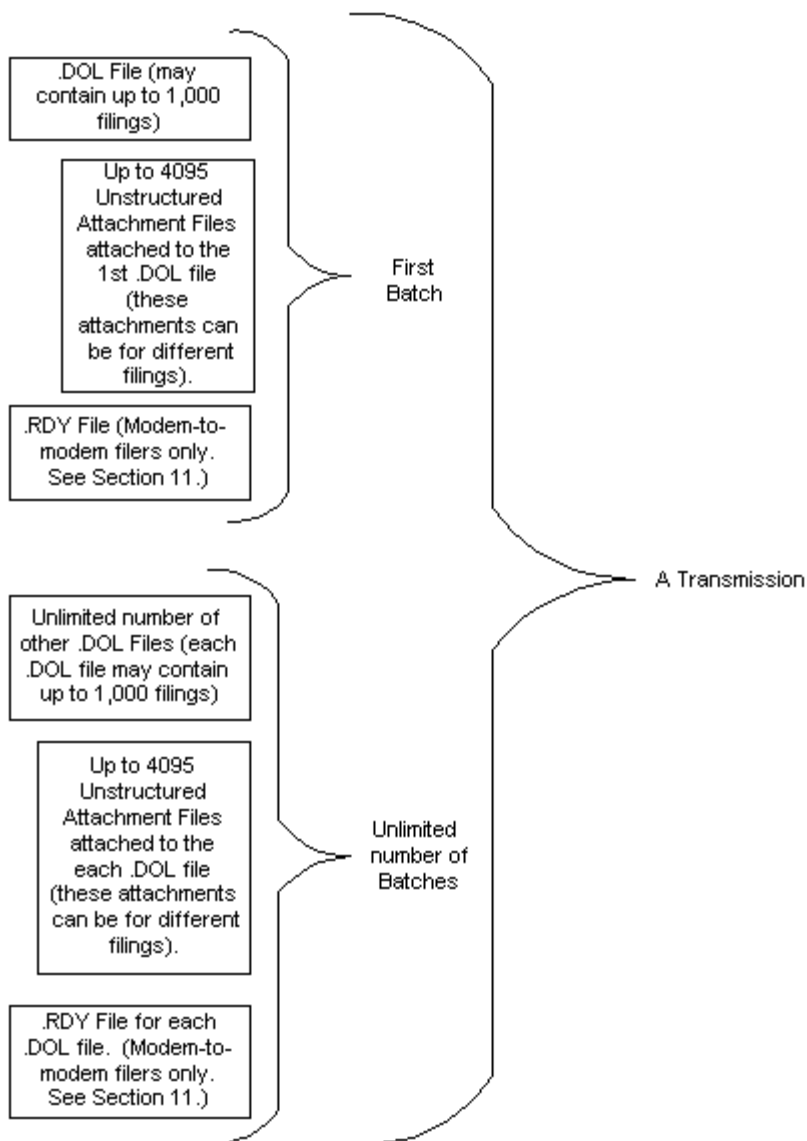
## 4. General Filing Information

Before transmitting live filings, software developers must pass testing procedures. For more information on testing procedures, see Publication EFAST-A, User's Guide for Electronic/Magnetic Media Filing of Forms 5500 and 5500-EZ.

Each **transmission** consists of a single or multiple **batches** of filings. A transmission may be sent via modem-to-modem or via magnetic media. There is no limit to the number of batches that can be sent for each transmission. For detailed modem-to-modem and magnetic media specifications, please see Section 9.

A **batch** consists of a single or multiple **filings**. Each batch can contain up to 1,000 filings.

Transmissions must consist of only complete batches, and these batches must be transmitted in their entirety sequentially. That is, the first batch must be completely transmitted before the next batch begins. Figure 1, on the next page, shows the relationship between transmissions and batches.



*Figure 1 Transmission and Batch*



## 4.1 Parts of a Batch

A **batch** consists of two or three different types of files: **.DOL Files**, **Unstructured Attachment Files**, and **.RDY Files**.

The **.DOL** file contains the information from the official forms and schedules (which are Form 5500, Form 5500-EZ, Schedule A, Schedule B, Schedule C, Schedule D, Schedule E, Schedule F, Schedule G, Schedule H, Schedule I, Schedule P, Schedule R, Schedule SSA, and Schedule T). It also contains Unstructured Text Records, which are unstructured attachments submitted within the .DOL file (see Section 5.7.6).

The **Unstructured Attachment Files** are files containing information that is not contained on the official forms. Examples of unstructured attachments that must be contained in separate files include Schedule H Accountant's Opinions and Schedule B Actuarial Attachments. Please see Section 6 for more information on unstructured attachments.

The .RDY file is transmitted after the .DOL file and the Unstructured Attachment Files for modem-to-modem batches only. It has the same filename as the .DOL file, except it has an “.RDY” extension. This file lets the EFAST modem-to-modem processing system know when the entire batch is completely transmitted and ready to be processed. Only modem-to-modem filers should transmit this file. See Section 11 for more details.

The .DOL file can contain the information for up to 1,000 different filings. There can be up to 4095 separate unstructured attachment files attached to this .DOL file. These unstructured attachment files can belong to any of the filings that the .DOL file contains. That is, the unstructured attachment files in a batch do not necessarily have to be attached to the same filing.

## 5. The .DOL File

### 5.1 File naming conventions

The entire .DOL filename must not exceed 30 characters (the dot and the extension not included) and must have ".DOL" as its extension. A transmitter should never submit a .DOL file that has the same filename as a previously transmitted .DOL file. That is, for each EFIN, all .DOL files transmitted should have unique names.

If .DOL files are not named uniquely, there is a possibility that data could be overwritten. Also, the name of the .DOL file is used as identification in the initial electronic acknowledgments. See Section 8.1 for details.

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Note: Even an amended file's filename must be unique. The filename is not used to identify amended filings, so please verify that the amended check box on the first page of Form 5500 or Form 5500-EZ (field B(2) on both forms) is selected if submitting an amended filing.

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### 5.2 General .DOL File/Record Information

The .DOL file must be an ASCII text file.

Each record within a transmission must be preceded by two four-byte fields. The first four-byte field is the Byte Count for the record. This byte count contains a count of the number of bytes within the record including the four bytes for the counter itself, four bytes for the Record Beginning Mark (\*\*\*\*), and one byte for the Record Terminus Character (#). The second four-byte field is the Record Beginning Mark, which must be four asterisks (\*\*\*\*).

Every record must have the Record Terminus Character (#) as its last byte.

A .DOL file consists of a variable number of fixed length and variable length records. The size and format of the record for each page of each form and schedule are specified in Part II Record Layouts.

No page of a schedule or form should be generated if there are no entries on that page record. A blank page (Record ID only) may cause the filing to be deemed not acceptable, except in cases where a form requires that one page be present when the other page is present.

Every page of Form 5500 or of Form 5500-EZ must have a record present. For the Schedules, only the pages (in the proper sequence) which contain significant data must have a record present.

If page 2 and/or any succeeding page of any schedule contains significant data, page 1 of that schedule must also be present and must contain significant data.

### 5.3 Types of Records in the .DOL File

A .DOL file consists of a **TRANS Record**, the Encryption Record (if applicable), the **Filings**, and a **RECAP Record**.

The **Filings** consist of a single **Header Record**, all **Filing Records** (one for each page of the 5500 or 5500-EZ), **Schedule Records** (one for each page of each schedule), **Unstructured Attachment Indicator Records** (one for each file attached to the filing), Unstructured Text

Records (one for each textual attachment submitted inside the DOL file), and a single **Summary Record**.

There should be no spaces, carriage returns, or any other characters between records in a .DOL file.

Figure 2 illustrates the different portions of a .DOL file:

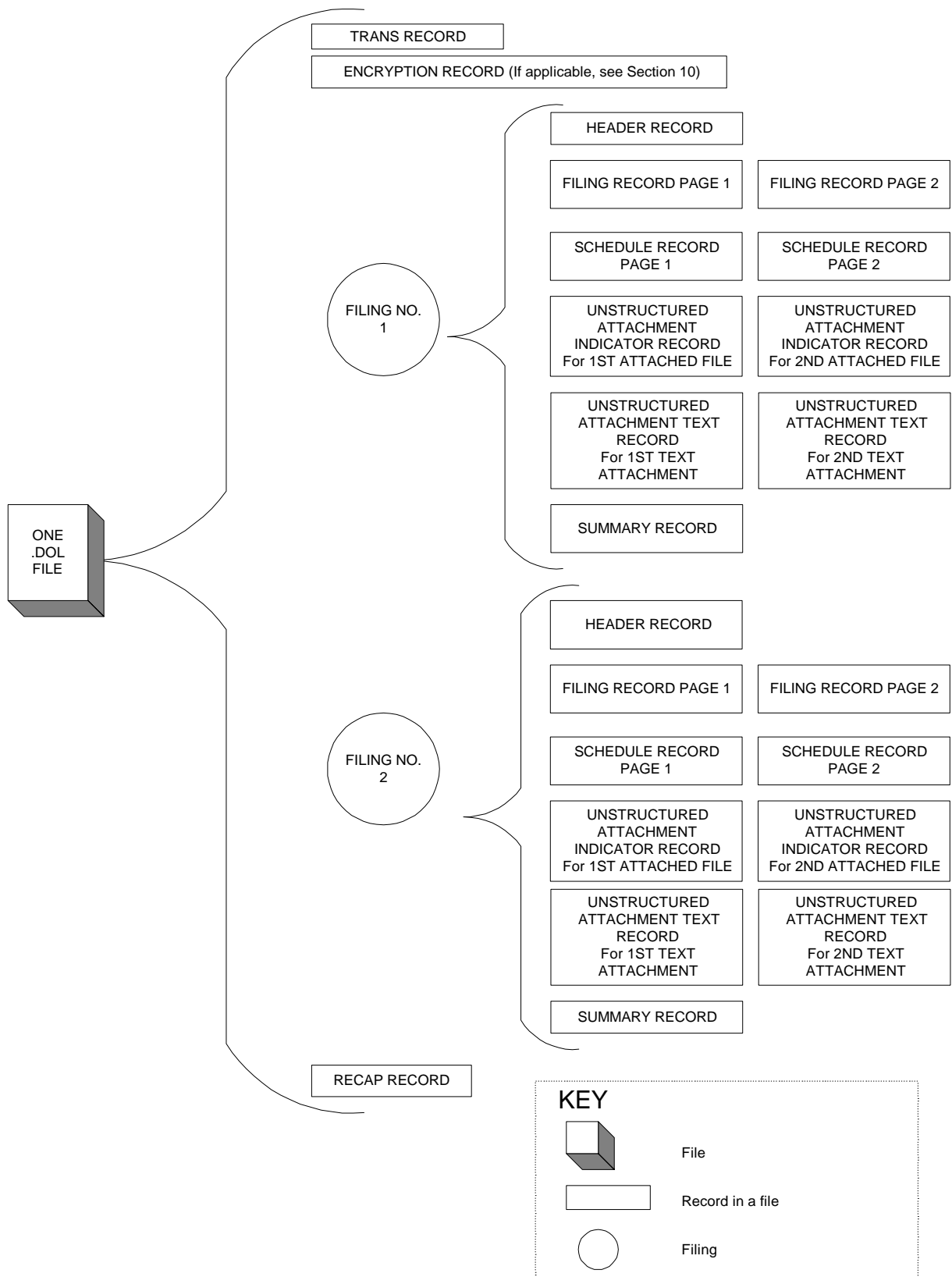


Figure 2 - The .DOL File

## 5.4 .DOL File Sequence of Data

The .DOL must be transmitted in the following sequence:

1. The TRANS record
2. The Encryption Record (if applicable, see Section 10)
3. The Header Record for the first filing
4. All the Filing Records for the first filing
5. All the Schedule Records for the first filing
6. All the Unstructured Attachment Indicator Records for the first filing
7. All the Unstructured Attachment Text Records for the first filing
8. The Summary Record for the first filing
9. The Header Record for the next filing
10. All the Filing Records for the next filing
11. All the Schedule Records for the next filing
12. All the Unstructured Attachment Indicator Records for the next filing
13. All the Unstructured Attachment Text Records for the next filing
14. The Summary Record for the next filing

---

Note: For each DOL file, the information for up to 1,000 filings may be transmitted in this manner.

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Schedules A, B, C, D, E, F, G, H, I, P, R, SSA, and T must be in alphabetical sequence. All records must appear in the proper sequence, with the proper control information, and the counts of the schedules must balance with the Summary Record or the filing may be deemed not acceptable.

## 5.5 .DOL File Character Sets

This section identifies the types of characters that are valid for an electronically filed return.

All .DOL files must be in ASCII character code.

The following four characters: "[", "]", "\*", and "#" are **reserved as delimiters and cannot appear as data characters**. The left (l) and right (r) brackets enclose Field Sequence Numbers. Asterisk (\*) characters mark the beginning of a record. The Pound Sign (#) (Record Terminus Character) indicates the end of a record.

**ALL ALPHABETIC DATA MUST BE IN UPPER CASE!** Preparation software must ensure that lower case alphabetic characters are not entered.

"**SEE ATTACHED**" or any similar wording is **not acceptable** as an entry for any field. Section 6 provides guidance on submitting attached files.

Except where designated, do not enter blanks or spaces between data elements.

The symbol **␣** may be used in this publication to represent a blank character position.

### **5.5.1 Allowable Characters**

See Section 5.6.1 for fixed format allowable characters.

See Section 5.6.2 for variable format allowable characters.

## **5.6 .DOL File Fixed and Variable Length Record Options**

TRANS, Header, Unstructured Attachment Indicator, Summary, and RECAP Records must always be transmitted in fixed format. Filing and Schedule Records must be in variable format.

### **5.6.1 Fixed Format Option**

The fixed length option requires the TRANS, Header, Unstructured Attachment Indicator, Summary, and RECAP Records to be transmitted exactly as defined in Part II Record Layouts. All fields must be present. If a field contains no data, it must be blank-filled or zero-filled.

#### 5.6.1.1 Numeric Fields - Fixed Format

All **numeric** fields must use numeric characters only: 0 - 9.

**Unsigned numeric** fields must be right-justified and zero-filled unless otherwise specified.

**Signed numeric** fields must be right justified and zero filled except for the right-most field. The right-most position of any negative amount field must contain the negative sign; for positive fields this position is always blank.

Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify and blank-fill the field.

Special fields:

##### Date

M = Month, D = Day, Y = Year (YYYY, MMYYYY, MMDDYYYY, YYYYMMDD).  
Leading zeros cannot be dropped.

##### Zip Code

Zip Codes should be left-justified and zero-filled. If there are only five Zip Code characters, the remaining positions should be zero-filled.

#### 5.6.1.2 Alphanumeric Fields - Fixed Format

Alphanumeric fields must be left-justified and blank-filled. All alpha characters must be in upper case.

For literal values, the exact character string from Field Description in Part II Record Layouts should be entered.

Non-significant fields should be blank-filled.

#### 5.6.2 Variable Format Option

The variable length option provides for the transmission of only **control information, significant data fields, and significant data within individual fields. Filing, Schedule, and Unstructured Attachment Text Records** must always be in variable format. All other records must be in fixed format.

The following data field conventions must be followed when transmitting variable format records:

##### 5.6.2.1 Form and Schedule Records - Variable Format

When transmitting in variable format, each Filing, Schedule, and Unstructured Attachment Text Record will begin with a byte count and a record beginning mark, followed by the control information for that record. These fields (fields 1-11 for Filing and Schedule, fields 1-15 for Unstructured Attachment Text) are in the same fixed format shown in Sections 5.7.3, 5.7.4, and 5.7.6.1.

Following this control information are the data fields. Each data field is preceded by the applicable four digit Field Sequence Number, which is enclosed by square bracket field delimiters. The Record Terminus Character (#) follows the last data field in the record. It appears

immediately after the last data field; its own field number should not be included. That is, **do not include the record terminus's field number in the .DOL file**. The start of the next record must immediately follow the terminus character (no blanks, spaces, or other characters are allowed between records).

### 5.6.2.2 Numeric Fields - Variable Format

**All numeric** fields must use numeric characters only: 0 - 9.

**Unsigned numeric** fields: Leading zeros may be dropped.

**Signed numeric** fields (money amounts): Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign (-) must be entered in the last position of the signed numeric field.

Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field; it is not necessary to enter trailing blanks.

Special fields:

#### Date

M = Month, D = Day, Y = Year (YYYY, MMYYYY, MMDDYYYY, YYYYMMDD).  
Leading zeros cannot be dropped.

#### Zip Code

Only transmit significant Zip Code Characters.

#### Money Amount

Enter whole dollar amounts (do not enter cents).

Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign (-) must be present in the last position of the signed numeric field.

Omit non-significant fields.

#### Percent Fields

Most percent fields are four positions in length. Decimal points and any other non-numeric characters should not be entered in any percent field. Some of the percent fields will contain one or more implied fixed decimal positions (all fields that contain implied decimal positions are indicated as such in Part II, Record Layouts). Data entered in these fields will be considered as right justified and zero filled to the left of the implied decimal and left justified and zero filled to the right of the implied decimal. For example, 7.5 % should be entered as "0750" in a field with two implied decimal places and as "0075" in a field with one implied decimal place. All percent fields that do NOT have implied decimals should be right justified and zero filled.

One of the Schedule B percent fields (Field 1500) may be negative. This field should be treated as a signed amount field.



### **5.6.2.3 Alphanumeric Fields - Variable Format**

Left-justify data in the field. Do not enter leading or trailing blanks.

For literal values, the exact character string from Field Description in Part II Record Layouts must be entered.

Omit non-significant fields.

## 5.7 .DOL File Records

### 5.7.1 TRANS Record Format

The first record in each .DOL file is the TRANS Record. Each .DOL file has one and only one TRANS Record. The Trans Record is always in fixed format. The TRANS Record is never encrypted. The following is the format for the TRANS Record:

#### TRANS Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
1	Byte Count	4	N	1	Byte Count of Transmission Record. Value = "0064"
2	Record Beginning Mark	4	A/N	5	Value = "*****"
3	Record ID	5	A/N	9	Value = "TRANS"
4	Record Type Indicator	5	A/N	14	Indicates whether .DOL file is a live or test filing. Value = "LIVE" or "TEST"
5	Transmitter's EFIN	6	N	19	
6	Transmitter's EIN	9	N	25	
7	Reserved	1		34	
8	Type of Transmission	1	A/N	35	D = Floppy Diskette, M = Modem, T = Magnetic Tape, C = CD-ROM.
9	Reserved	20		36	
10	Reserved	8	N	56	
12	Terminus Character	1	A/N	64	Value = #

### 5.7.2 Header Record Format

The Header Record is always in fixed format. It must be encrypted in .DOL files sent modem-to-modem. The format for the Header Record is as follows:

#### Header Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description/Origin</u>
1	Byte Count	4	N	1	Byte count of Header Record. Value = "0036"
2	Record Beginning Mark	4	A/N	5	Value = "*****"
3	Record ID	5	A/N	9	Value = "HDR <b>bb</b> "
4	File Type	1	A/N	14	The type of Filing and Schedule Records being submitted. Must be "V" = Variable.
5	Software Developer ID Code	3	A/N	15	
6	Reserved	6		18	
7	Filing Type	2	A/N	24	Value "55" = Form 5500 or "EZ" = Form 5500-EZ.
8	Form Year	4	N	26	Form year of 5500 or 5500-EZ, which is listed in the upper-right corner of the form. Format: YYYY
9	Reserved	6		30	
10	Terminus Character	1	A/N	36	Value = "#"

### 5.7.3 Filing Record Format

Following the Header Record are the Filing Records. Each page of each Form 5500 or Form 5500-EZ has its own Filing Record. The Filing Records must be in variable format. All Filing Records must be encrypted in .DOL files sent modem-to-modem.

Please note that the pagination of Filing Records corresponds to the machine-print 5500 series forms.

The following "control" information occurs at the beginning of each Filing Record:

#### Filing Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
1	Byte Count	4	N	1	Byte Count of Filing Record.
2	Record Beginning Mark	4	A/N	5	Value: "*****"
3	Control Information Start Indicator	1	A/N	9	Value: "["
4	Record ID	5	A/N	10	Value: "FILbb"
5	Reserved	5		15	
6	Form Type	3	A/N	20	Value: "55b" (for Form 5500) or "55Z" (for 5500-EZ).
7	Reserved	3		23	
8	Page Indicator	2	A/N	26	Value "PG"
9	Page Number	3	N	28	Page number of the Form 5500 or Form 5500-EZ.
10	Reserved	1		31	
11	Control Information End Indicator	1	A/N	32	Value: "]"
--	<i>Data Fields begin here.</i>	<i>NA</i>	<i>NA</i>	33	<i>The first data field that appears on the page of the Form 5500 or Form 5500-EZ begins here. This field is listed here for reference and is not a part of the control information.</i>

For the complete format of all the Filing Records, see Part II, Record Layouts.

### 5.7.4 Schedule Record Format

Following the Filing Records are the Schedule Records. Each page of each schedule has its own Schedule Record. The Schedule Records must be in variable format. All Schedule Records must be encrypted in .DOL files sent modem-to-modem.

Please note that the pagination of Schedule Records corresponds to the machine-print 5500 series forms.

The following "control" information occurs at the beginning of each Schedule record:

#### Schedule Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
1	Byte Count	4	N	1	Byte Count of Schedule Record.
2	Record Beginning Mark	4	A/N	5	Value: "*****"
3	Control Information Start Indicator	1	A/N	9	Value: "["
4	Record ID	5	A/N	10	Value "SCHbb"
5	Occurrence of Schedule	3	N	15	The sequential number of times in a filing the Schedule occurs. For example, the first Schedule A in a filing would have a value here of 001. The second Schedule A in the same filing would have a value of 002. For more information on repeating schedules, please see Section 3.1 of Part II the Record Layouts document.
6	Schedule Type	3	A/N	18	Schedule A = "A <b>bb</b> ", Schedule B = "B <b>bb</b> ", Schedule C = "C <b>bb</b> ", Schedule D = "D <b>bb</b> ", Schedule E = "E <b>bb</b> ", Schedule F = "F <b>bb</b> ", Schedule G = "G <b>bb</b> ", Schedule H = "H <b>bb</b> ", Schedule I = "I <b>bb</b> ", Schedule P = "P <b>bb</b> ", Schedule R = "R <b>bb</b> ", Schedule SSA = "SSA", Schedule T = "T <b>bb</b> "

Schedule Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
7	Occurrence of Page Number	4	N	21	The sequential number of the times the Page Number occurs for each occurrence of a schedule. For example, the fourth time Page 4 of Schedule G appears would have a Occurrence of Page Number value of 0004. Page numbering must be based on machine-print 5500 forms.
8	Reserved	1		25	
9	Page Indicator	2	A/N	26	Value "PG"
10	Page Number	3	N	28	Page Number of the Schedule.
11	Reserved	1		31	
12	Control Information End Indicator	1	A	32	Value: "]"
--	<i>Data Fields begin here.</i>	NA	NA	33	<i>The first data field that appears on the schedule page begins here. This field is listed here for reference and is not a part of the control information.</i>

For the complete format of all the Schedule Records, see Part II, Record Layouts.

### 5.7.5 Unstructured Attachment Indicator Record

The Unstructured Attachment Indicator Records indicate what separate files are attached to the filing. There must be a separate record for each file attached to the filing. These records must be in fixed format. All Unstructured Attachment Indicator Records must be encrypted in .DOL files sent modem-to-modem. The following is the format for the Unstructured Attachment Indicator Record:

#### Unstructured Attachment Indicator Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
1	Byte count	4	N	1	Byte count of Unstructured Attachment Indicator Record. Value = "0100"
2	Record Beginning Mark	4	A/N	5	Value = "*****"
3	Record ID	5	A/N	9	Value: "UA <b>bb</b> " (Unstructured Attachment Indicator)
4	Reserved	2		14	
5	Transmission Filename	34	A/N	16	The filename that the file is transmitted as. This filename does not include the path of the file. Format 30.3, where the extension of the file must be in hexadecimal format.
6	Format of Attachment	3	A/N	50	A three-digit code that indicates what format the attachment is in. The codes are: "TXT" ASCII character (text) format, "DOC" Microsoft Word document format, "WPD" Corel WordPerfect document format, "PDF" Adobe Portable Document Format (PDF), "HTM" Hypertext-Markup Language (HTML) format, "XLS" Microsoft Excel format, and "WKx" Lotus 1-2-3 format (where x can be any integer.)
7	Reserved	1		53	

# Unstructured Attachment Indicator Record

no.	Identification	Length	Type	Start pos.	Description
8	Attachment Type Indicator	3	A/N	54	A three-digit code that signifies the attachment type. Bbb = Schedule B Actuarial Attachment. Abb = Schedule H Accountant's Opinion (AR/AO). Zbb = Other Attachment. All attachments that are not Schedule B Actuarial or Schedule H Accountant's Opinion Attachments are classified as "Other."
9	Occurrence of Schedule	3	N	57	The sequential number of the occurrence of schedule in the filing to which the file is attached. This number is given by field 5 of the Schedule Record to which the file is attached. If the attachment is attached to a form or schedule that does not occur multiple times, this value is 001. If the attachment is attached to the entire filing, and not to any specific form or schedule, this number should be 000.
10	Form/Schedule Attached to	3	A/N	60	5bb = 5500 , "Zbb" = 5500-EZ Schedule A = "Abb" , Schedule B = "Bbb" , Schedule C = "Cbb" , Schedule D = "Dbb" , Schedule E = "Ebb" , Schedule F = "Fbb" , Schedule G = "Gbb" , Schedule H = "Hbb" , Schedule I = "Ibb" , Schedule P = "Pbb" , Schedule R = "Rbb" , Schedule SSA = "SSA" , Schedule T = "Tbb" . If the attachment is attached to the entire filing, and not to any specific form or schedule, this field should be bbb.



# Unstructured Attachment Indicator Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
11	Occurrence of Page	4	N	63	The number of the occurrence of the page in the schedule to which the file is attached for pages that can occur multiple times; for all other pages, this value is 0001. This number is given by field 7 of the Schedule Record to which the file is attached. If file is not attached to any page, this should read "0000".
12	Page Indicator	2	N	67	Value = "PG"
13	Page of Form/Schedule attached to	3	N	69	Page number of the form or schedule to which the file is attached. If file is not attached to any page, this should read "bbb".
14	Field Indicator	2	A/N	72	Value = "FD"
15	Field attached to	4	N	74	Four-digit field number to which the file is attached. If file is not attached to any field, this should read "0000".
16	Reserved	22		78	
17	Terminus Character	1	A/N	100	Value = "#"

### 5.7.6 Unstructured Attachment Text Record

The Unstructured Attachment Text Record is a way to submit smaller ASCII text attachments to the filing, without having to send separate files.

All Unstructured Attachment Text Records must be encrypted in .DOL files sent modem-to-modem. The following is the format of the Unstructured Attachment Text Records.

Unstructured Attachment Text records consist of two parts: 1) the **control information** which must be in fixed format and consists of the first fourteen fields, and 2) the **attachment text** which must be in variable format and consists of fields 100 through 410.

#### 5.7.6.1 Control Info

##### Unstructured Attachment Text Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
1	Byte count	4	N	1	Byte count of Unstructured Attachment Text Record.
2	Record Beginning Mark	4	A/N	5	Value = "****"
3	Control Information Start Indicator	1	A/N	9	Value: "["
4	Record ID	5	A/N	10	Value: "UAT <b>bb</b> " (Unstructured Attachment Text)
5	Reserved	60		15	
6	Attachment Type Indicator	3	A/N	75	A three-digit code that signifies the attachment type. <b>Bbb</b> = Schedule B Actuarial Attachment. <b>Ahh</b> = Schedule H Accountant's Opinion (AR/AO). <b>Zbb</b> = Other Attachment. All attachments that are not Schedule B Actuarial or Schedule H Accountant's Opinion Attachments are classified as "Other."

# Unstructured Attachment Text Record

no.	Identification	Length	Type	Start pos.	Description
7	Occurrence of Schedule	3	N	78	The sequential number of the occurrence of schedule in the filing to which the file is attached. This number is given by field 5 of the Schedule Record to which the file is attached. If the attachment is attached to a form or schedule that does not occur multiple times, this value is 001. If the attachment is attached to the entire filing, and not to any specific form or schedule, this number should be 000.
8	Form/Schedule Attached to	3	A/N	81	5 <b>bb</b> = 5500 , "Z <b>bb</b> " = 5500-EZ Schedule A = "A <b>bb</b> " , Schedule B = "B <b>bb</b> " , Schedule C = "C <b>bb</b> " , Schedule D = "D <b>bb</b> " , Schedule E = "E <b>bb</b> " , Schedule F = "F <b>bb</b> " , Schedule G = "G <b>bb</b> " , Schedule H = "H <b>bb</b> " , Schedule I = "I <b>bb</b> " , Schedule P = "P <b>bb</b> " , Schedule R = "R <b>bb</b> " , Schedule SSA = "SSA" , Schedule T = "T <b>bb</b> " . If the attachment is attached to the entire filing, and not to any specific form or schedule, this field should be <b>bbb</b> .
9	Occurrence of Page	4	N	84	The number of the occurrence of the page in the schedule to which the file is attached for pages that can occur multiple times; for all other pages, this value is 0001. This number is given by field 7 of the Schedule Record to which the file is attached. If file is not attached to any page, this should read "0000".
10	Page Indicator	2	N	88	Value = "PG"
11	Page of Form/Schedule attached to	3	N	90	Page number of the form or schedule to which the file is attached. If file is not attached to any page, this should read " <b>bbb</b> ".
12	Field Indicator	2	A/N	93	Value = "FD"

#### Unstructured Attachment Text Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
13	Field attached to	4	N	95	Four-digit field number to which the file is attached. If file is not attached to any field, this should read "0000".
14	Reserved	1		99	
15	Control Information End Indicator	1	A/N	100	Value: "]"

#### 5.7.6.2 Variable Format Data Fields

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
100	Attachment Text Line 1	80	A/N		
110	Attachment Text Line 2	80	A/N		
120	Attachment Text Line 3	80	A/N		
130	Attachment Text Line 4	80	A/N		
140	Attachment Text Line 5	80	A/N		
150	Attachment Text Line 6	80	A/N		
160	Attachment Text Line 7	80	A/N		
170	Attachment Text Line 8	80	A/N		
180	Attachment Text Line 9	80	A/N		
190	Attachment Text Line 10	80	A/N		
200	Attachment Text Line 11	80	A/N		
210	Attachment Text Line 12	80	A/N		
220	Attachment Text Line 13	80	A/N		
230	Attachment Text Line 14	80	A/N		
240	Attachment Text Line 15	80	A/N		
250	Attachment Text Line 16	80	A/N		
260	Attachment Text Line 17	80	A/N		
270	Attachment Text Line 18	80	A/N		
280	Attachment Text Line 19	80	A/N		
290	Attachment Text Line 20	80	A/N		
300	Attachment Text Line 21	80	A/N		
310	Attachment Text Line 22	80	A/N		

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
320	Attachment Text Line 23	80	A/N		
330	Attachment Text Line 24	80	A/N		
340	Attachment Text Line 25	80	A/N		
350	Attachment Text Line 26	80	A/N		
360	Attachment Text Line 27	80	A/N		
370	Attachment Text Line 28	80	A/N		
380	Attachment Text Line 29	80	A/N		
390	Attachment Text Line 30	80	A/N		
410	Terminus Character	1	A/N		Value = "#"

### 5.7.7 Summary Record Format

Each filing must have a single Summary Record at its end. It must be in fixed format. The Summary Record must be encrypted in .DOL files sent modem-to-modem. The following is the format for the Summary Record:

#### Summary Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
1	Byte Count	4	N	1	Byte count of Summary Record. Value = "0112"
2	Record Beginning Mark	4	A/N	5	Value = "*****"
3	Record ID	5	A/N	9	Value = "SUM <b>bb</b> "
4	Total pages in 5500 or 5500-EZ	2	N	14	Total number of pages in Form 5550 or 5500-EZ for this filing.
5	Count of Schedules A	3	N	16	The number of Schedule A Schedules that are a part of this filing.
6	Count of Schedules B	1	N	19	The number of Schedule B Schedules that are a part of this filing.
7	Count of Schedules C	1	N	20	The number of Schedule C Schedules that are a part of this filing.
8	Count of Schedules D	1	N	21	The number of Schedule D Schedules that are a part of this filing.
9	Count of Schedules E	1	N	22	The number of Schedule E Schedules that are a part of this filing.
10	Count of Schedules F	1	N	23	The number of Schedule F Schedules that are a part of this filing.
11	Count of Schedules G	1	N	24	The number of Schedule G Schedules that are a part of this filing.
12	Count of Schedules H	1	N	25	The number of Schedule H Schedules that are a part of this filing.
13	Count of Schedules I	1	N	26	The number of Schedule I Schedules that are a part of this filing.

Summary Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
14	Count of Schedules P	3	N	27	The number of Schedule P Schedules that are a part of this filing.
15	Count of Schedules R	1	N	30	The number of Schedule R Schedules that are a part of this filing.
16	Count of Schedules SSA	1	N	31	The number of Schedule SSA Schedules that are a part of this filing.
17	Count of Schedules T	3	N	32	The number of Schedule T Schedules that are a part of this filing.
18	Total pages of all Schedules	7	N	35	The total of all the pages for all the schedules for the filing. This count does not include Form 5500 or Form 5500-EZ.
19	Count of Unstructured Attachment Indicator Records	4	N	42	The count of all Unstructured Attachment Indicator records. Value 0000 - 4095.
20	Count of Unstructured Attachment Text Records	4	N	46	The count of all Unstructured Attachment Text records. Value 0000 - 4095.
21	Filing Sequence Number	3	N	50	The position of this filing within the batch of filings. The first filing in a batch would have a filing sequence number of 001. Maximum: 1000. If 1000, enter "000."
22	Reserved	1		53	
23	Reserved	1		54	
24	First PIN	16	A/N	55	First Signer's Personal Identification Number. For Form 5500 it must be the Plan Administrator's PIN. For Form 5500-EZ, it must be the Plan Employer's or Plan Administrator's PIN.
25	First Signer ID	9	N	71	First Signer's Signer ID. For testing, this field should be filled with the Software Developer's EIN.
26	Reserved	1		80	

Summary Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
27	Second PIN	16	A/N	81	Second Signer's Personal Identification Number. For Form 5500, it must be the Employer/Plan Sponsor's or DFE's PIN.
28	Second Signer ID	9	N	97	Second Signer's Signer ID. For testing, this field should be filled with the Software Developer's EIN.
29	Reserved	6		106	
30	Terminus Character	1	A/N	112	Value = "#"



### 5.7.8 RECAP Record Format

The last record in a DOL file is the RECAP Record. The RECAP Record is always in fixed format. It is never encrypted. It is formatted as follows:

#### RECAP Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
1	Byte count	4	N	1	Byte count of Recap Record. Value = "0064"
2	Record Beginning Mark	4	A/N	5	Value = "*****"
3	Record ID	5	A/N	9	Value = "RECAP"
4	Record Type Indicator	5	A/N	14	Value = "LIVEb" or "TESTb"
5	Transmitter's EFIN	6	N	19	
6	Transmitter's EIN	9	N	25	
7	Total Number of 5500 Filings	6	N	34	The total of field 7 and field 8 cannot exceed 001000.
8	Total Number of 5500-EZ Filings	6	N	40	The total of field 7 and field 8 cannot exceed 001000.
9	Total Number of Unstructured Attachments sent as separate files	4	N	46	Value 0000 - 4095.
10	Total Number of Records (not including TRANS and RECAP)	12	N	50	
11	Reserved	2		62	
12	Terminus Character	1	A/N	64	Value = "#"

## 6. Unstructured Attachment Files

Any information that cannot be contained on the 5500 series Forms and Schedules may be submitted as an unstructured attachment. Examples of unstructured attachments include Schedule B Actuarial attachments and Schedule H Accountant's Opinion attachments. There are two types of unstructured attachments: 1) Unstructured attachments submitted as separate files to the DOL file and 2) unstructured attachments submitted within the DOL file.

A filing may have up to 4095 unstructured attachments submitted as separate files, in addition to 4095 unstructured attachments submitted within the DOL file.

Unstructured attachments are attached to the entire DOL file, not to a specific filing. Please see Section 4.1 for details.

### 6.1 Naming Conventions

Each unstructured attachment file must have the same filename as the .DOL file. The extension of these unstructured attachment files must be a three-digit hexadecimal number (001-FFF). This number must be unique for each file in a transmission.

For example, if the NEWPLAN.DOL file contained two filings with two attachments each, those attachments would be named NEWPLAN.001, NEWPLAN.002, NEWPLAN.003, and NEWPLAN.004. Please note three-digit hexadecimal number is a counter of the attachment's place in a transmission, not its place in a filing.

### 6.2 Transmission Sequence

All unstructured attachments must be transmitted after the .DOL file to which they are attached and before the next .DOL file in the transmission (for both modem and magnetic media). See Figure 1 for an illustration. See Sections 9.3.5 and 9.3.6 for instructions on loading to magnetic media.

### 6.3 Acceptable Formats

The following table lists the acceptable formats of the unstructured attachment files, as well as the minimum version required for each format:

<u>FORMAT</u>	<u>MINIMUM VERSION</u>
ASCII character (text) format	--
Microsoft Word document format	6.0
Corel WordPerfect document format	6.0
Adobe Portable Document Format (PDF)	3.0
Hypertext-Markup Language (HTML) format	--
Microsoft Excel format	5.0
Lotus 1-2-3 format	3.0

## 7. Validation Criteria

The electronic filing system has two sets of validation criteria: one for live filings, and one for test filings.

### 7.1 Live Filing Validation Criteria

The electronic filing system performs **initial** checks and sends **initial** electronic acknowledgments for live filings. These initial validation criteria include basic format checks, virus checks, etc. If a filing is deemed not acceptable for these **initial** checks, it is not processed any further.

If a filing passes these initial checks, that filing is passed on to a further processing system. However, the electronic filing system does not report any information about the tests done in that further processing system. That is, **the electronic system does NOT report final acceptance or rejection of live filings.**

#### 7.1.1 Live Filing Rejection Errors

Following are **initial** rejection errors that may occur when filing electronic/external media filing.

##### Initial Live

- #0003      Non-Standard Form or Schedule. You have submitted a Form or Schedule which cannot be processed in our Annual Report processing environment. Forms and Schedules that do not conform to our standard processing environment are not acceptable for processing. For future filings, please submit the correct version or format.
- #0008      Decryption Failure. The filing could not be properly decrypted. Check to see that a valid encryption key was used, properly entered, and that it has not expired. Also check to make sure that the correct transmitter's EFIN and correct indicator was used (Live, Test). Please make corrections and resubmit this filing.
- #0010      Improper Format. The file or batch received contained an improperly formatted field(s). Possibilities for this error include: Field number indicators, byte count, or field formatted improperly. Please contact the software vendor.
- #0011      PIN/Signer ID Authentication Failure. This filing contains an invalid Personal Identification Number (PIN) or a Signer ID in the summary record of the filing. Check to see that the PIN and Signer ID which were used were properly entered. Also check to make sure that the correct indicator is used (Live, Test). Please make corrections and resubmit this filing.
- #0012      Filing Batch Contains Virus. Attachments within the filing batch were infected with at least one computer virus. Please check the filing and attachments and resubmit the filing batch.

## **Initial Live**

- #0013     Invalid Code. This filing contains an invalid Software Developer ID Code in the header of the filing. Please contact the software vendor.
- #0017     Invalid Field. The file received contains an invalid field. Please contact the software vendor.
- #0025     Indeterminable Batch Type. The transmitted batch is not labeled as either a Live or Test batch. Please make corrections and retransmit the batch or contact the software vendor.
- #0026     Filing Count Conflict. The number of filings listed in the RECAP record and the actual number of filings in the filing batch are not consistent. Please contact the software vendor.
- #0028     Invalid Form Year. The Form Year listed in the header record is invalid. Please contact the software vendor.
- #0099     Errors Exceed Maximum. There are more than 297 errors in this filing. Only the first 297 errors can be reported. Please make necessary changes and retransmit the filing.

## **7.2 Test Filing Validation Criteria**

Following are acknowledgment rejection error codes and their respective explanations for test (PATS) filings. The list of errors in this section is a completely comprehensive list of test filing validation criteria. So, unlike live filings, test filings are given final acknowledgment from the electronic filing system.

Rejections that occur during the test electronic/external media filing of Forms 5500 and 5500-EZ are grouped into several categories: General, General Transmission, and by form or schedule. The forms and schedules included are Form 5500, Form 5500-EZ, Schedule A, Schedule B, Schedule C, Schedule D, Schedule E, Schedule F, Schedule G, Schedule H, Schedule I, Schedule P, Schedule R, Schedule T, and Schedule SSA.

## 7.2.1 General Rejection Errors

Following are general rejection errors that may occur when filing electronic/external media filing.

### General

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#0001	Invalid Zip Code. Zip code in the address of the Plan Sponsor in line 2a of Form 5500 is not a valid zip code for the state indicated on the same line. Please check for the accuracy of the zip code.
#0002	Invalid Zip Code. The zip code in the address of the Plan Sponsor in line 2a of Form 5500-EZ is not a valid zip code for the state indicated on the same line. Please check for the accuracy of the zip code.
#0003	Non-Standard Form or Schedule. You have submitted a Form or Schedule which cannot be processed in our Annual Report processing environment. Forms and Schedules that do not conform to our standard processing environment are not acceptable for processing. For future filings, please submit the correct version or format.
#0005	Page Exists Containing No Data. No page of a schedule should be generated if there are no entries on that page record. A blank page (record ID only) may cause the filing to be deemed not acceptable for processing. Please see Section 5.2.
#0006	Form/Schedule Missing Page(s). Every page of Form 5500 or Form 5500-EZ must have a record present. For the Schedules, only the pages (in proper sequence) that contain significant data must have a logical record present.
#0007	Incomplete Schedule. If page 2 and/or any succeeding page of any schedule contains significant data, page 1 of that schedule must also be present and must contain significant data (any filing data is present on the first page).
#0008	Decryption Failure. The filing could not be properly decrypted. Check to see that a valid encryption key was used, properly entered, and that it has not expired. Also check to make sure that the correct transmitter's EFIN and correct indicator was used (Live, Test). Please make corrections and resubmit this filing.
#0010	Improper Format. The file or batch received contained an improperly formatted field(s). Possibilities for this error include: Field number indicators, byte count, or field formatted improperly. Please contact the software vendor.
#0011	PIN/Signer ID Authentication Failure. This filing contains an invalid Personal Identification Number (PIN) or a Signer ID in the summary record of the filing. Check to see that the PIN and Signer ID which were used were properly entered. Also check to make sure that the correct indicator is used (Live, Test). Please make corrections and resubmit this filing.

## General

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#0012	Filing Batch Contains Virus. Attachments within the filing batch were infected with at least one computer virus. Please check the filing and attachments and resubmit the filing batch.
#0013	Invalid Code. This filing contains an invalid Software Developer ID Code in the header of the filing. Please contact the software vendor.
#0014	Invalid Field Length. The file received contains a field(s) that is of invalid length. Please contact the software vendor.
#0015	Invalid Field Information. A field in the file received contains invalid information. Please contact the software vendor.
#0016	Duplicate Field. The file received contains duplicate fields. Please contact the software vendor.
#0017	Invalid Field. The file received contains an invalid field. Please contact the software vendor.
#0018	Invalid Header Information. The file received contains a header record with invalid information. Please contact the software vendor.
#0019	Invalid Byte Count. The file received contains an invalid byte count. Please contact the software vendor.
#0020	Forms Out of Order. The file received contains forms that were in the incorrect order. Please contact the software vendor.
#0021	Number of Forms Exceed Limit. The file received contains more forms than allowable by electronic/external media filing. Please contact the software vendor.
#0023	Missing Attachment. The unstructured attachment indicator record indicates there is an unstructured attachment but it cannot be located. Check to make sure the file name of the attachments is correct and resubmit the filing. If the problem persists, please contact the software vendor.
#0025	Indeterminable Batch Type. The transmitted batch is not labeled as either a Live or Test batch. Please make corrections and retransmit the batch or contact the software vendor.
#0026	Filing Count Conflict. The number of filings listed in the RECAP record and the actual number of filings in the filing batch are not consistent. Please contact the software vendor.

## **General**

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#0027	Fields out of order. The filing or batch received contained field number indicators that were out of order. Please contact the software vendor.
#0028	Invalid Form Year. The Form Year listed in the header record is invalid. Please contact the software vendor.
#0029	Number of Test Filings Incorrect. The number of test (PATs) filings is incorrect. Please make corrections and resubmit this test batch.
#0099	Errors Exceed Maximum. There are more than 297 errors in this filing. Only the first 297 errors can be reported. Please make necessary changes and retransmit the filing.

### 7.2.2 Form 5500 Errors

The following errors will occur after specific checks on Form 5500.

#### Form 5500

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#0101	Invalid District Office Code. The District Office Code (the first two numerals of the EIN in line 2b of Form 5500) is not a valid code. Please check the accuracy of the EIN that you have entered on this filing.
#0102	Invalid Plan Fiscal Dates. Either the Year Ending Date is an earlier date than the Year Beginning Date or the time period covered by these dates is longer than 12 months. The Beginning Date must be earlier than the Ending Date. This Fiscal Year cannot be longer than 12 months.
#0103	Missing Schedule B. Your filing indicates that the plan is not a multiemployer plan and that there are 101 or more participants in the plan. Schedule B is required to be filed for a non-multiemployer plan with 101 participants, but it was not completed.
#0104	Incorrect Entity Type. You may have not checked the appropriate Entity Type box or may have checked more than one box in Line A. Only one box on Line A is allowed to be checked.
#0105	Missing DFE Type. On the Form 5500, you checked Box A(4) to indicate that your filing is a DFE, however, you did not specify the type of DFE. Please enter the applicable code C, E, G, M, or P.
#0106	Missing Schedule H. You have specified that you are filing as a DFE, however, there is no information entered on Schedule H, Part I, line f, or Schedule H, Part II, line d.
#0107	Incorrect Indicator. You checked box B(3) to indicate that this is the final Form 5500 for the plan. However, you either indicated on line 7f that beneficiaries retained benefits under the plan at the end of the year or indicated on line 1f(b) of Schedule H or line 1a(b) of Schedule I that the plan held assets at the end of the year. Box B(3) should be checked only if, during the year, distribution of all assets under the plan was completed or a trustee was appointed for a terminated defined benefit plan pursuant to ERISA section 4042. If these conditions have not been met, you must submit a complete filing, even if the plan was terminated or frozen or you made no contribution to the plan.
#0109	Incorrect Code. Your Plan Number in line 1(b) indicates that your plan is a pension plan, but you did not enter the correct plan characteristic code in line 8a. Please check the filing for the correct Plan Number, Welfare or Fringe Benefit, Entity Type, and Type of Direct Filing Entity.
#0111	Missing Date. The Plan Effective Date on Form 5500, line 1(c) cannot be blank.



## Form 5500

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#0112	Incorrect EIN or PN. You indicated on line 5(b) of Schedule H or Schedule I that assets or liabilities were transferred from the Plan to another during the plan year. You showed the same EIN and Plan Number on line 5b(2) and (3) for the receiving plan(s) that appear on Form 5500 lines 1(b) and 2(b). You must show the EIN(s) and Plan Number(s) for the receiving plan(s) on lines 5b(2) and (3).
#0113	Invalid Business Code. You failed to enter a valid business code on line 2d. Please check the instructions for Form 5500 and enter the appropriate business code.
#0114	Missing Information. Your filing shows that you did not complete the required information regarding the Plan Administrator. Please check to make sure that the Administrator's name is entered or that "Same" is entered if the Plan Sponsor and Administrator are one and the same.
#0115	Missing Information. Your filing shows that you did not complete the required information regarding the Plan Administrator. Please check to make sure that the Administrator's street address is entered or that "Same" is entered if the Plan Sponsor and Administrator are one and the same.
#0116	Missing Information. Your filing shows that you did not complete the required information regarding the Plan Administrator. Please check to make sure that the Administrator's city is entered or that "Same" is entered if the Plan Sponsor and Administrator are one and the same.
#0117	Missing Information. Your filing shows that you did not complete the required information regarding the Plan Administrator. Please check to make sure that the Administrator's state is entered or that "Same" is entered if the Plan Sponsor and Administrator are one and the same.
#0118	Missing Information. Your filing shows that you did not complete the required information regarding the Plan Administrator. Please check to make sure that the Administrator's zip code is entered or that "Same" is entered if the Plan Sponsor and Administrator are one and the same.
#0119	Missing EIN. Your Form 5500 shows that you did not complete the required information regarding the Plan Administrator EIN.
#0120	Missing Form. On your Form 5500, line 6, the number of participants you reported indicates that you should include Schedule H in the filing. Please add a Schedule H or correct the number of beginning plan participants on line 6.
#0121	Incorrect Calculation. The amount you entered on Form 5500, page 2, line 7d is not equal to the sum of lines 7a, 7b, and 7c. Please check your addition.

## Form 5500

<b>Error Code</b>	<b><u>Explanation</u></b>
#0122	Incorrect Calculation. The amount you entered on Form 5500, page 2, line 7f, is not equal to the sum of lines 7d and 7e. Please check your addition.
#0123	Missing Information. You did not indicate a subtotal for the number of live participants at the end of the plan year on Form 5500, line 7d. Please add the number of active, retired, or separated participants and enter that number on line 7d.
#0124	Missing Information. You did not indicate a total for the number of participants at the end of the plan year on Form 5500, line 7f. Please add the number of live and deceased participants and enter it on line 7f.
#0125	Incorrect Plan Number. You indicated on Form 5500, box 8a, that the plan provided pension benefits. However, the Plan Number you assigned to the plan on line 1b is 501 or higher, indicating that the plan provides only welfare or fringe benefits. The Plan Number assigned to any plan that provides pension benefits must be 001, or if there is more than one such plan, the next available number in sequence. If you checked box 8a incorrectly, please check the correct box.
#0126	Missing Code. You failed to indicated on Form 5500, line 8a, the characteristic codes for the plan from the list in the instructions for Form 5500. Please include the proper code(s).
#0127	Missing Indicator. You failed to indicate on Form 5500, line 8 the types of benefits (i.e. pension, welfare, or fringe) provided by the plan and the characteristic codes for the plan from the list provided in the instructions for Form 5500. Please complete line 8 by entering this information.
#0128	Missing Schedule. You indicated on Form 5500, line 8c that your plan is a fringe benefit plan as described in Code section 6039D, however, Schedule F is not part of this filing. Please complete Schedule F.
#0129	Missing Indicator. You have not indicated on Form 5500 line 9(a) and/or line 9(b) a valid plan funding and/or benefit arrangement code(s), and you have not submitted Schedule F. Please mark the appropriate codes on lines 9(a) and/or 9(b) or include Schedule F.
#0130	Missing Amount. You have indicated that your plan contains a trust as the funding and/or benefit arrangement, however, you did not attach Schedule H or I, or the Schedule H or I you did attach was not properly calculated. Please attach the appropriate Schedule H or I or check your calculations.

## Form 5500

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#0131	Missing Information. You have indicated on Schedule H that your plan assets contain pooled-separate accounts, however, the appropriate boxes are not checked on the Form 5500, Part II, line 9(a). Please check your responses to the plan funding arrangement on the Form 5500 or change your pooled-separate account entries on the Schedule H.
#0132	Missing Code. You have not indicated a valid plan funding and/or benefit arrangement code(s) on Form 5500, line 9(a) or 9(b). Please provide the plan funding and/or benefit arrangement by marking the appropriate code(s) on line 9(a) or 9(b).
#0133	Missing Form. You have marked Form 5500, page 3, box 10a(1), but Schedule R is not part of this filing.
#0134	Missing Form. You have marked Form 5500, page 3, box 10a(2), but Schedule T is not part of this filing.
#0135	Discrepancy in Form Count. You have indicated a number of Schedule T's on Form 5500, page 3, box 10a(2), but a different number of Schedule T's are part of this filing.
#0136	Missing Schedule. Form 5500, page 3, box 10a(3) indicates that a Schedule B is part of the filing, but no Schedule B was found. A \$1,000 penalty may apply for failure to file Schedule B if one is required.
#0137	Missing Schedule. Form 5500, page 3, box 10a(4) indicates that a Schedule E is attached to the filing, but no Schedule E was found.
#0138	Missing Schedule. Form 5500, page 3, box 10a(5) indicates that a Schedule SSA is attached to the form, but no Schedule SSA was found.
#0139	Missing Form. You marked Form 5500, page 3, box 10b(1), but Schedule H is not part of this filing.
#0140	Missing Form. You marked Form 5500, page 3, box 10b(3), but Schedule A is not part of this filing.
#0141	Discrepancy in Form Count. You have indicated a number of Schedule A's on Form 5500, page 3, box 10b(3), but different number of Schedule A's are part of this filing.
#0142	Missing Form. You marked Form 5500, page 3, box 10b(4), but Schedule C is not part of this filing.
#0143	Missing Form. You marked Form 5500, page 3, box 10b(5), but Schedule D is not part of this filing.

## **Form 5500**

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#0144	Missing Form. You marked Form 5500, page 3, box 10b(6), but Schedule G is not part of this filing.
#0145	Missing Form. You marked Form 5500, page 3, box 10b(7), but Schedule P is not part of this filing.
#0146	Discrepancy in Form Count. You have indicated a number of Schedule P's on Form 5500, page 3, box 10b(7), but a different number of Schedule P's are part of this filing.
#0147	Missing Form. You marked Form 5500, page 3, box 10c, but Schedule F is not part of this filing.

### 7.2.3 Form 5500-EZ Errors

The following errors will occur after specific checks on Form 5500-EZ.

#### Form 5500-EZ

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#0201	Incorrect Time Period. The dates you show for the beginning and end of your plan year cover a period of more than 12 months. If the dates are incorrect, please enter the correct dates. If, however, the dates are correct, you must file two filings - one for twelve months and one for the short period.
#0202	Missing Schedule. Form 5500-EZ, box 6e, indicates that a Schedule E is attached to the form, but no Schedule E was found.
#0203	Missing Schedule. Form 5500-EZ, box 6a, indicates that a Schedule B is part of the filing, but no Schedule B was found. A \$1,000 penalty may apply for failure to file Schedule B if one is required.

### 7.2.4 Schedule A Errors

The following errors will occur after specific checks on Schedule A.

#### Schedule A

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#0301	Incorrect Plan Number. The Plan Number on Schedule A must be the same as the Plan Number on Form 5500. Please ensure that the Plan Number on Schedule A is the same Plan Number as shown on Form 5500.
#0302	Incorrect EIN. The Employer Identification Number (EIN) on Schedule A must be the same as the EIN on Form 5500. Please ensure that the EIN on Schedule A is the same EIN as is on Form 5500.
#0303	Invalid Date. A date has been entered on Schedule A, line 1(g), but it is not a valid date. Please correct the date.
#0304	Invalid Organization Code. An organization code has been entered on Schedule A, page 2, line 2(e), but the code entered is not valid. Please check available codes and make the correction.

### 7.2.5 Schedule B Errors

The following errors will occur after specific checks on Schedule B.

#### Schedule B

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#0401	Incorrect Plan Number. The Plan Number on Schedule B does not match the Plan Number on Form 5500. Please ensure that the Plan Number on Schedule B is the same Plan Number as shown on Form 5500.
#0402	Incorrect EIN. The Employer Identification Number on Schedule B does not match the Employer Identification Number on Form 5500. Please make sure that Schedule B has the same Employer Identification Number as Form 5500.
#0403	Missing Information. Schedule B is missing the most recent actuarial enrollment number. This number must be provided on Schedule B.
#0404	Missing Information. Schedule B, line 4(a), was not completed and there is no indication that the plan is a multiemployer plan. If the plan is a multiemployer plan, please indicate that by checking Form 5500, box A(1), otherwise, please compute the funded current liability percentage and revise Schedule B accordingly.
#0405	Missing Information. Schedule B, line 5 indicates that a spread gain cost method is used to value the plan. Lines 1c(2)(a), (b), and (c) must be completed for plans using a spread gain funding method. Please compute the applicable values and enter them in Schedule B.
#0406	Inconsistent Information. Schedule B, lines 5i and 5j, indicate that the funding method for the plan was changed in accordance with a letter ruling approving the change, but the date of the ruling letter was not provided on line 5k.
#0407	Missing Information. The minimum contribution requirement in Schedule B., line 10, was not entered. Based on the funding deficiency entered in line 9(p), this information is required. Please enter the appropriate amount on Schedule B. If the alternative funding standard account is applicable, please include a worksheet demonstrating how the contribution was calculated.

## 7.2.6 Schedule C Errors

The following errors will occur after specific checks on Schedule C.

### Schedule C

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#0501	Incorrect Date. The Plan Year Beginning date on Schedule C does not match the Plan Year Beginning date on the Form 5500. Please make sure the information you indicated on the Schedule C is reported for the same period as indicated on the Form 5500.
#0502	Incorrect Date. The Plan Year Ending date on Schedule C does not match the Plan Year Ending date on the Form 5500. Please make sure the information you indicated on the Schedule C is reported for the same period as indicated on the Form 5500.
#0503	Incorrect Plan Number. The Plan Number on Schedule C must be the same as the Plan Number on Form 5500. Please ensure that the Plan Number on Schedule C is the same Plan Number as shown on the Form 5500.
#0504	Incorrect EIN. The Employer Identification Number (EIN) on Schedule C must be the same as the EIN on Form 5500. Please ensure that the EIN on Schedule C is the same EIN as shown on the Form 5500.
#0505	Missing Information. The Name, Position, or an Explanation for termination has been provided on Part II of Schedule C, however, the Employer Identification Number is missing. Please provide the EIN.



### 7.2.7 Schedule D Errors

The following errors will occur after specific checks on Schedule D.

#### Schedule D

<b>Error Code</b>	<b><u>Explanation</u></b>
#0601	Incorrect Date. The Plan Year Beginning date on Schedule D does not match the Plan Year Beginning date on the Form 5500. Please make sure the information you indicated on the Schedule D is reported for the same period as indicated on the Form 5500.
#0602	Incorrect Date. The Plan Year Ending date on Schedule D does not match the Plan Year Ending date on the Form 5500. Please make sure the information you indicated on the Schedule D is reported for the same period as indicated on the Form 5500.
#0603	Incorrect Plan Number. The Plan Number on Schedule D must be the same as the Plan Number on Form 5500. Please ensure that the Plan Number on Schedule D is the same Plan Number as shown on the Form 5500.
#0604	Incorrect EIN. The Employer Identification Number (EIN) on Schedule D must be the same as the EIN on Form 5500. Please ensure that the EIN on Schedule D is the same EIN as shown on the Form 5500.
#0605	Missing Information. Information has been entered on Schedule D, part I, line a, b, c, d, or e, but not each line has been completed. If information is entered on one line in Schedule D, part I, all five lines must be completed.

### 7.2.8 Schedule E Errors

The following errors will occur after specific checks on Schedule E.

#### Schedule E

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#0701	Incorrect Date. The Plan Year Beginning date on Schedule E does not match the Plan Year Beginning date on the Form 5500. Please make sure the information you indicated on the Schedule E is reported for the same period as indicated on the Form 5500.
#0702	Incorrect Date. The Plan Year Ending date on Schedule E does not match the Plan Year Ending date on the Form 5500. Please make sure the information you indicated on the Schedule E is reported for the same period as indicated on the Form 5500.
#0703	Incorrect Plan Number. The Plan Number on Schedule E must be the same as the Plan Number on Form 5500. Please ensure that the Plan Number on Schedule E is the same Plan Number as shown on Form 5500.
#0704	Incorrect EIN. The Employee Identification Number (EIN) on Schedule E must be the same as the EIN on Form 5500. Please ensure that the EIN on Schedule E is the same EIN as shown on Form 5500.
#0705	Incorrect Calculation. The total dividends paid to participants reported on Schedule E, page 3, line 15(e) does not equal the sum of all amounts entered in column (e). Please check your addition.
#0706	Incorrect Calculation. The total dividends used to repay exempt loans on Schedule E, page 3, line 15(f), column (1), does not equal the sum of all amounts entered in column (f)(1). Please check your addition.
#0707	Incorrect Calculation. The total dividends used to repay exempt loans on Schedule E, page 3, line 15(f), column (2), does not equal the sum of all amounts entered in column (f)(1). Please check your addition.

### 7.2.9 Schedule F Errors

The following errors will occur after specific checks on Schedule F.

#### Schedule F

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#0801	Incorrect Date. The Plan Year Beginning date on Schedule F does not match the Plan Year Beginning date on the Form 5500. Please make sure the information you indicated on the Schedule F is reported for the same period as indicated on the Form 5500.
#0802	Incorrect Date. The Plan Year Ending date on Schedule F does not match the Plan Year Ending date on the Form 5500. Please make sure the information you indicated on the Schedule F is reported for the same period as indicated on the Form 5500.
#0803	Incorrect Plan Number. The Plan Number on Schedule F must be the same as the Plan Number on Form 5500. Please ensure that the Plan Number on Schedule F is the same Plan Number as shown on Form 5500.
#0804	Incorrect EIN. The Employee Identification Number (EIN) on Schedule F must be the same as the EIN on Form 5500. Please ensure that the EIN on Schedule F is the same EIN as shown on Form 5500.

### 7.2.10 Schedule G Errors

The following errors will occur after specific checks on Schedule G.

#### Schedule G

<b>Error Code</b>	<b><u>Explanation</u></b>
#0901	Incorrect Date. The Plan Year Beginning date on Schedule G does not match the Plan Year Beginning date on the Form 5500. Please make sure the information you indicated on the Schedule G is reported for the same period as indicated on the Form 5500.
#0902	Incorrect Date. The Plan Year Ending date on Schedule G does not match the Plan Year Ending date on the Form 5500. Please make sure the information you indicated on the Schedule G is reported for the same period as indicated on the Form 5500.
#0903	Incorrect Plan Number. The Plan Number on Schedule G must be the same as the Plan Number on Form 5500. Please ensure that the Plan Number on Schedule G is the same Plan Number as shown on Form 5500.
#0904	Incorrect EIN. The Employee Identification Number (EIN) on Schedule G must be the same as the EIN on Form 5500. Please ensure that the EIN on Schedule G is the same EIN as shown on Form 5500.

### 7.2.11 Schedule H Errors

The following errors will occur after specific checks on Schedule H.

#### Schedule H

<b>Error Code</b>	<b><u>Explanation</u></b>
#1001	Missing Schedule. Plan assets containing pooled-separate accounts or "other" accounts have been entered on Schedule H, however, this filing is missing Schedule A. Please review all your responses and if the plan contains insurance or pooled-separate account assets, complete the appropriate number of Schedules A.
#1002	Missing Schedule. Plan assets containing insurance contracts have been entered on Schedule H, however, this filing is missing Schedule A. Please review all your responses and if the plan contains insurance or pooled-separate account assets, complete the appropriate number of Schedules A.
#1003	Incorrect Date. The Plan Year Beginning date on Schedule H does not match the Plan Year Beginning date on the Form 5500. Please make sure the information you indicated on the Schedule H is reported for the same period as indicated on the Form 5500.
#1004	Incorrect Date. The Plan Year Ending date on Schedule H does not match the Plan Year Ending date on the Form 5500. Please make sure the information you indicated on the Schedule H is reported for the same period as indicated on the Form 5500.
#1005	Incorrect Plan Number. The Plan Number on Schedule H must be the same as the Plan Number on Form 5500. Please ensure that the Plan Number on Schedule H is the same Plan Number as shown on the Form 5500.
#1006	Incorrect EIN. The Employer Identification Number (EIN) on Schedule H must be the same as the EIN on Form 5500. Please ensure that the EIN on Schedule H is the same EIN as shown on the Form 5500.
#1007	Missing Indicators. According to your Schedule H, your plan assets contain insurance contracts, however the appropriate boxes are not checked on the Form 5500, Part ii, lines 9(a)(1) or 9(b)(1). Please check your responses to the plan funding or benefit arrangements on the Form 5500 or else change your insurance or pooled separate account entries on the Schedule H.
#1008	Incorrect Total. The total assets Beginning of Year amounts that are entered are not correct when added or subtracted in calculating the amount on Schedule H, Part I, line 1f(a), Total Assets.

## Schedule H

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#1009	Incorrect Total. The Total Beginning of Year Liabilities on Schedule H, Part I, line 1k(a) does not equal the sum of Beginning of Year Claims Payable, Beginning of Year Operating Payables, Beginning of Year Acquisition Indebtedness, and Beginning of Year Other Liabilities.
#1010	Incorrect Total. The Net Assets Beginning of Year, Schedule H, Part I, line 11(a) does not equal Beginning of Year Total Assets, Schedule H, Part I, line 1f(a) minus Beginning of Year Total Liabilities, Schedule H, Part I, line 1k(a).
#1011	Incorrect Amount. The End of Year Value of Interest in Pooled-Separate Accounts on Schedule H, line 1c(10)(b) does not correspond to the sum of the Current Value of Plans Interest in Separate Account at year-end for all Schedule(s) A. Please check your Pooled-Separate Account amounts entered on both the Schedule H and Schedule(s) A to ensure consistency in reporting.
#1012	Incorrect Amount. The End of Year Value of Interest in Master Trust accounts on Schedule H, line 1(c)(11)(b), does not equal the sum of all End of Year Dollar Value of Interest amounts indicated in line (e) on the Schedule D for all Master Trusts. Please check End of Year Value of Interest in Master Trust accounts on Schedules H and D to ensure consistency in reporting the amounts.
#1013	Incorrect Amount. The End of Year Value of Interest in 103-12 Investment Entities on Schedule H, line 1c(12)(b) does not equal the sum of all End of Year Dollar Value of Interest amounts indicated in column (e) on the Schedule D for all 103-12 Investment Entities. Please check the End of Year Value of Interest in 103-12 Investment Entities on Schedules H and D to ensure consistency in reporting.
#1015	Incorrect Amount. End of Year Value of Unallocated Contract Funds indicated on Schedule H, line 1(c)(14)(b), is not consistent with what you have entered on Schedule A, line 6(f), Unallocated Contract Balance at End of the Current Year. Please check your entries on Schedule H, line 1(c)(14)(b) and Schedule A to ensure consistency in reporting the amounts.
#1016	Incorrect Total. The total assets End of Year amounts that are entered are not correct when added or subtracted in calculating the amount on Schedule H, Part I, line 1f(b), Total Assets.
#1017	Incorrect Total. The Total End of Year Liabilities on Schedule H, Part I, line 1k(b) does not equal the sum of Beginning of Year Claims Payable, Beginning of Year Operating Payables, Beginning of Year Acquisition Indebtedness, and Beginning of Year Other Liabilities.

## Schedule H

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#1018	Incorrect Total. The Net Assets End of Year, Schedule H, Part I, line 11(b) does not equal End of Year Total Assets, Schedule H, Part I, line 1f(b) minus End of Year Total Liabilities, Schedule H, Part I, line 1k(b).
#1019	Incorrect Total. Total Contributions, Schedule H, Part II, line 2a(3)(b) does not equal the sum of Employers Contributions, line 2a(1)(A)(a); Participants Contributions, line 2a(1)(B)(a); Other Contributions, line 2a(1)(C)(a); and Noncash Contributions, line 2a(2)(a). Please Check your calculations.
#1020	Incorrect Total. The Total Interest, Schedule H, Part II, line 2b(1)(G)(b) does not equal the sum of Interest-bearing cash, line 2b(1)(A)(a); U.S. Government Securities, line 2b(1)(B)(a); Corporate Debt Instruments, lines 2b(1)(C)(i)(a) and 2b(1)(C)(ii)(a); Loans, line 2b(1)(D)(a); Participant Loans, line 2b(1)(E)(a); and Other, line 2b(1)(F)(a). Please check your calculations.
#1021	Incorrect Total. The Total Dividends, Schedule H, Part II, line 2b(2)(c)(b) does not equal the sum of Preferred Stock, line 2b(2)(A)(a), and Common Stock, line 2b(2)(B)(a). Please check your calculations.
#1022	Incorrect Total. The Net Gain(Loss) on Sale of Assets, Schedule H, Part II, line 2b(4)(C)(b) does not equal Aggregate Proceeds, line 2b(4)(A)(a), minus Aggregate Carrying Amount, line 2b(4)(B)(a). Please check your calculations.
#1023	Incorrect Total. Total Unrealized Appreciation of Assets, Schedule H, Part II, line 2b(5)(C)(b), does not equal Unrealized Appreciation/Depreciation of Real Estate, line 2b(5)(A)(a) minus Other, line 2b(B)(a). Please check your calculations.
#1024	Incorrect Total. Total Income, Schedule H, line 2d(b) does not equal the sum of Total Contributions, line 2a(3)(b); Total Interest, line 2b(1)(G)(b); Total Dividends, line 2b(2)(C)(b); Rents, line 2b(3)(b); Net Gain, line 2b(4)(C)(b); Net Investment Gain/Loss, lines 2b(5)(C)(b), 2b(6)(b), 2b(7)(b), 2b(8)(b), 2b(9)(b), and 2b(10)(b); and Other Income, line 2c(b). Please check your calculations.
#1025	Missing Information. An amount is entered on Schedule H, page 3, line 2e(2)(a), however Form 5500, page 2, line 9b(1) is not marked.
#1026	Incorrect Total. Total Benefit Payments, Schedule H, line 2e(4)(b) does not equal the sum of Directly to Participants, line 2e(1)(a); To Insurance carriers, line 2e(2)(a); and Other line 2e(3)(a). Please check your calculations.
#1027	Incorrect Total. Total Administrative Expenses, Schedule H, line 2i(5)(b) does not equal the sum of Professional Fees, line 2i(1)(a); Contract Administrator Fees, line 2i(2)(a); Investment Advisory and Management Fees, line 2i(3)(a); and Other, line 2i(4)(a). Please check your calculations.

## Schedule H

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#1028	Incorrect Total. Total Expenses, Schedule H, line 2j(b) does not equal the sum of Total Benefit Payments, line 2e(4)(b); Corrective Distributions, line 2f(b); Deemed Distributions, line 2g(b); Interest Expense, line 2h(b); and Total Administrative Expenses, line 2i(5)(b). Please check your calculations.
#1029	Incorrect Total. Net Income, Schedule H, line 2k(b) does not equal Total Income, Schedule H, line 2d(b) minus Total Expenses, Schedule H, line 2j(b). Please check your calculations.
#1030	Missing Information. Schedule H indicates that this plan had a transfer of assets from this plan, however, you did not complete the information contained in Part IV, line 5b. Please make sure you have included the Plan Name, Employer Identification Number, and Plan Number to which assets or liabilities were transferred.
#1031	Missing Information. Schedule H, line 4a, is not marked "Yes" or "No". An answer to this question is required.
#1032	Missing Amount. Schedule H, line 4a is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1033	Missing Information. Schedule H, line 4b is not marked "Yes" or "No". An answer to this question is required.
#1034	Missing Schedule. Schedule H, line 4b is marked "Yes" however Schedule G, Part I is not part of this filing.
#1035	Missing Amount. Schedule H, line 4b is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1036	Missing Information. Schedule H, line 4c, is not marked "Yes" or "No". An answer to this question is required.
#1037	Missing Schedule. Schedule H, line 4c is marked "Yes" however Schedule G, Part II is not part of this filing.
#1038	Missing Amount. Schedule H, line 4c is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1039	Missing Information. Schedule H, line 4d, is not marked "Yes" or "No". An answer to this question is required.
#1040	Missing Schedule. Schedule H, line 4d is marked "Yes" however Schedule G, Part III is not part of this filing.



## Schedule H

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#1041	Missing Amount. Schedule H, line 4d is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1042	Missing Information. Schedule H, line 4e, is not marked "Yes" or "No". An answer to this question is required.
#1043	Missing Amount. Schedule H, line 4e is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1044	Missing Information. Schedule H, line 4f, is not marked "Yes" or "No". An answer to this question is required.
#1045	Missing Amount. Schedule H, line 4f is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1046	Missing Information. Schedule H, line 4g, is not marked "Yes" or "No". An answer to this question is required.
#1047	Missing Amount. Schedule H, line 4g is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1048	Missing Information. Schedule H, line 4h, is not marked "Yes" or "No". An answer to this question is required.
#1049	Missing Amount. Schedule H, line 4h is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1050	Missing Information. Schedule H, line 4i, is not marked "Yes" or "No". An answer to this question is required.
#1051	Missing Information. Schedule H, line 4j, is not marked "Yes" or "No". An answer to this question is required.
#1052	Missing Information. Schedule H, line 4k, is not marked "Yes" or "No". An answer to this question is required.
#1053	Missing Plan Name. This plan had a transfer of assets, however only the Employer Identification Number(s) (EIN) and Plan Number(s) (PN) of the plans having received the assets are listed on Schedule H, line 5b. Please add the corresponding Name(s) of the Plan to line 5b.
#1054	Missing Plan EIN. This plan had a transfer of assets, however only the Plan Name(s) and Plan Number(s) of the plans having received the assets are listed on Schedule H, line 5b. Please add the corresponding Employer Identification Number (EIN) of the Plan to line 5b.

## Schedule H

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#1055	Missing Plan Number. This plan had a transfer of assets, however, only the Plan Name(s) and Employer Identification Number(s) (EIN) of the plans having received the assets are listed on Schedule H, line 5b. Please add the corresponding Plan Number(s) (PN) of the Plan to line 5b.

## 7.2.12 Schedule I Errors

The following errors will occur after specific checks on Schedule I.

### Schedule I

<b>Error Code</b>	<b><u>Explanation</u></b>
#1101	Incorrect Date. The Plan Year Beginning date on Schedule I does not match the Plan Year Beginning date on the Form 5500. Please make sure the information you indicated on the Schedule is reported for the same period as indicated on the Form 5500.
#1102	Incorrect Date. The Plan Year Ending date on Schedule I does not match the Plan Year Ending date on the Form 5500. Please make sure the information you indicated on the Schedule I is reported for the same period as indicated on the Form 5500.
#1103	Incorrect Plan Number. The Plan Number on Schedule I must be the same as the Plan Number on Form 5500. Please ensure that the Plan Number on Schedule I is the same Plan Number as shown on the Form 5500.
#1104	Incorrect EIN. The Employer Identification Number (EIN) on Schedule I must be the same as the EIN on Form 5500. Please ensure that the EIN on Schedule I is the same EIN as shown on the Form 5500.
#1105	Incorrect Total. Net Plan Assets Beginning of Year on Schedule I, line 1c(a) does not equal Total Plan Assets Beginning of Year, Schedule I, line 1a(a), minus Total Liabilities, Schedule I, line 1b(a). Please check your calculations.
#1106	Incorrect Total. The amount on Schedule I, Total Plan Assets End of Year, line 1a(b), does not equal the sum of the amounts on lines 3a, 3b, 3c, 3d, 3e, 3f, and 3g. Please check your calculations.
#1107	Incorrect Total. Net Plan Assets End of Year on Schedule I, line 1c(b) does not equal Total Plan Assets End of Year, Schedule I, line 1a(b), minus Total Liabilities, Schedule I, line 1b(b). Please check your calculations.
#1108	Incorrect Total. Total Income, Schedule I, line 2d(b) does not equal the sum of Employers Contributions, line 2a(1)(a); Participants Contributions, line 2a(2)(a); Others, line 2a(3)(a); Noncash Contributions, line 2b(a); and Other Income, line 2c(a). Please check your calculations.
#1109	Incorrect Total. Total Expenses, Schedule I, line 2i(b) does not equal the sum of Benefits Paid, line 2e(a); Corrective Distributions, line 2f(a); Deemed Distributions, line 2g(a); and Other Expenses, line 2h(a). Please check your calculations.
#1110	Incorrect Total. Net Income, Schedule I, line 2j(b), does not equal Total Income, Schedule I, line 2d(b) minus Total Expenses, Schedule I, line 2i(b). Please check your calculations.

## Schedule I

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#1111	Missing Information. Schedule I, line 4a, is not marked "Yes" or "No". An answer to this question is required.
#1112	Missing Amount. Schedule I, line 4a is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1113	Missing Information. Schedule I, line 4b, is not marked "Yes" or "No". An answer to this question is required.
#1114	Missing Amount. Schedule I, line 4b is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1115	Missing Information. Schedule I, line 4c, is not marked "Yes" or "No". An answer to this question is required.
#1116	Missing Amount. Schedule I, line 4c is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1117	Missing Information. Schedule I, line 4d, is not marked "Yes" or "No". An answer to this question is required.
#1118	Missing Amount. Schedule I, line 4d is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1119	Missing Information. Schedule I, line 4e is not marked "Yes" or "No". An answer to this question is required.
#1120	Missing Amount. Schedule I, line 4e is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1121	Missing Information. Schedule I, line 4f is not marked "Yes" or "No". An answer to this question is required.
#1122	Missing Amount. Schedule I, line 4f is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1123	Missing Information. Schedule I, line 4g is not marked "Yes" or "No". An answer to this question is required.
#1124	Missing Amount. Schedule I, line 4g is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1125	Missing Information. Schedule I, line 4h is not marked "Yes" or "No". An answer to this question is required.

## **Schedule I**

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#1126	Missing Amount. Schedule I, line 4h is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1127	Missing Information. Schedule I, line 4i is not marked "Yes" or "No". An answer to this question is required.
#1128	Missing Amount. Schedule I, line 4i is marked "Yes" but there is no corresponding amount. Please enter the appropriate amount.
#1129	Missing Information. Schedule I, line 4j is not marked "Yes" or "No". An answer to this question is required.
#1130	Missing Plan Name. This plan had a transfer of assets, however only the Employer Identification Number(s) (EIN) and Plan Number(s) (PN) of the plans having received the assets are listed on Schedule I, line 5b. Please add the corresponding Name(s) of the Plan to line 5b.
#1131	Missing Plan EIN. This plan had a transfer of assets, however only Plan Name(s) and Plan Number(s) of the plans having received the assets are listed on Schedule I, line 5b. Please add the corresponding Employer Identification Number (EIN) of the Plan to line 5b.
#1132	Missing Plan Number. This plan had a transfer of assets, however only the Plan Name(s) and Employer Identification Number(s) (EIN) of the plans having received the assets are listed on Schedule I, line 5b. Please add the corresponding Plan Number(s) (PN) of the Plan to line 5b.

### 7.2.13 Schedule P Errors

The following errors will occur after specific checks on Schedule P.

#### Schedule P

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#1201	Incorrect Date. The Plan Year Beginning date on Schedule P does not match the Plan Year Beginning date on the Form 5500. Please make sure the information you indicated on the Schedule P is reported for the same period as indicated on the Form 5500.
#1202	Incorrect Date. The Plan Year Ending date on Schedule P does not match the Plan Year Ending date on the Form 5500. Please make sure the information you indicated on the Schedule P is reported for the same period as indicated on the Form 5500.

### 7.2.14 Schedule R Errors

The following errors will occur after specific checks on Schedule R.

#### Schedule R

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#1301	Incorrect Date. The Plan Year Beginning date on Schedule R does not match the Plan Year Beginning date on the Form 5500. Please make sure the information you indicated on the Schedule R is reported for the same period as indicated on the Form 5500.
#1302	Incorrect Date. The Plan Year Ending date on Schedule R does not match the Plan Year Ending date on the Form 5500. Please make sure the information you indicated on the Schedule R is reported for the same period as indicated on the Form 5500.
#1303	Incorrect Plan Number. The Plan Number on Schedule R must be the same as the Plan Number on Form 5500. Please ensure that the Plan Number on Schedule R is the same Plan Number as shown on the Form 5500.
#1304	Incorrect EIN. The Employer Identification Number (EIN) on Schedule R must be the same as the EIN on Form 5500. Please ensure that the EIN on Schedule R is the same EIN as shown on the Form 5500.

## Schedule R

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#1305	Missing Information. This plan is a defined contribution plan that is subject to the minimum funding requirements of Section 412, but no minimum contribution information is entered on Schedule R, line 6. If applicable, please make the required computations and complete Schedule R, lines 6a, 6b, and 6c.
#1306	Incorrect Total. The amount on Schedule R, line 6c is not equal to the amount on Schedule R, line 6a minus the amount on Schedule R, line 6b. Please check your calculations and make the applicable corrections.
#1307	Inconsistent Information. The information provided on Schedule B, line 5j indicates that there was a change in funding method for the plan under Rev. Proc.95-51. For such a change to be applicable, the plan sponsor or plan administrator must indicate agreement with the change by checking "Yes" on Schedule R, line 7. If the change in method is to be applicable, please make the necessary election on Schedule R.
#1308	Inconsistent Information. This filing is for a defined benefit pension plan and Schedule B is completed for the year using the transitional rule of Code section 412(1)(11) (see Schedule B, line 14(e)). In order for this rule to apply, the employer must make an election for the year by checking "yes" on Schedule R, line 8. If the transitional rule is applicable, please make the necessary election on Schedule R.
#1309	Missing Form. The information provided on Schedule R, line 5 indicates that the plan is a defined contribution money purchase plan with a minimum funding waiver, but the current version of Schedule B is not attached as required.

## 7.2.15 Schedule SSA Errors

The following errors will occur after specific checks on Schedule SSA.

### Schedule SSA

<b><u>Error Code</u></b>	<b><u>Explanation</u></b>
#1401	Incorrect Date. The Plan Year Beginning date on Schedule SSA does not match the Plan Year Beginning date on the Form 5500. Please make sure the information you indicated on the Schedule SSA is reported for the same period as indicated on the Form 5500.
#1402	Incorrect Date. The Plan Year Ending date on Schedule SSA does not match the Plan Year Ending date on the Form 5500. Please make sure the information you indicated on the Schedule SSA is reported for the same period as indicated on the Form 5500.
#1403	Incorrect Plan Number. The Plan Number on Schedule SSA must be the same as the Plan Number on Form 5500. Please ensure that the Plan Number on Schedule SSA is the same Plan Number as shown on the Form 5500.
#1404	Incorrect EIN. The Employer Identification Number (EIN) on Schedule SSA must be the same as the EIN on Form 5500. Please ensure that the EIN on Schedule SSA is the same EIN as shown on the Form 5500.
#1405	Missing Code. Schedule SSA, line 4(b) or 4(c) indicates a separated participant, however an Entry Code has not been entered I Schedule SSA, line 4(a) to explain why it was reported. Please provide this entry code.
#1406	Missing Information. An Entry Code of "D" has been entered on Schedule SSA, line 4(a), however either Schedule SSA, line 4(b) or line 4(c) is missing information. When "D" is the Entry Code, information must be provided for Schedule SSA, both lines 4(b) and 4(c).
#1407	Missing Information. An Entry Code of "C" has been entered on Schedule SSA, line 4(a), however Schedule SSA is missing information on line 4(b), 4(c), 4(i), or 4(j). When "C" is the Entry Code, information must be provided for Schedule SSA, lines 4(b), 4(c), 4(i), or 4(j).
#1408	Missing SSN. A name was entered on Schedule SSA, line 4(c) and the Entry Code was "A", but there was no Social Security Number associated with the name. Each entry requires both the Name and the Social Security Number.
#1409	Missing Name. A Social Security Number was entered on Schedule SSA, line 4(b), but there was no Name associated with the Social Security Number. Each entry requires both the Name and Social Security Number.



## 7.2.16 Schedule T Errors

The following errors will occur after specific checks on Schedule T.

### Schedule T

<b>Error Code</b>	<b><u>Explanation</u></b>
#1501	Incorrect Date. The Plan Year Beginning date on Schedule T does not match the Plan Year Beginning date on the Form 5500. Please make sure the information you indicated on the Schedule T is reported for the same period as indicated on the Form 5500.
#1502	Incorrect Date. The Plan Year Ending date on Schedule T does not match the Plan Year Ending date on the Form 5500. Please make sure the information you indicated on the Schedule T is reported for the same period as indicated on the Form 5500.
#1503	Incorrect Plan Number. The Plan Number on Schedule T must be the same as the Plan Number on Form 5500. Please ensure that the Plan Number on Schedule T is the same Plan Number as shown on the Form 5500.
#1504	Incorrect EIN. The Employer Identification Number (EIN) on Schedule T must be the same as the EIN on Form 5500. Please ensure that the EIN on Schedule T is the same EIN as shown on the Form 5500.
#1505	Inconsistent Schedule. Schedule T, line 2b indicates that a number of qualified separate lines of business (QSLOBS) operated by the employer have employees benefiting under the plan and that the minimum coverage requirements are not applied to the plan on an employer-wide bases. The number of Schedules T submitted with this filing does not equal the number on line 2b. Please either correct the information provided on Schedule T, line 2b, or make sure that you have filed a separate Schedule T for each QSLOB that has employees benefiting under the plan.
#1506	Incorrect Total. Number of Nonexcludable Employees, Schedule T, line 4c(3) does not equal Total Number of Employees, Schedule T, line 4c(1) minus Number of Excludable Employees, line 4c(2). Please check your calculations.

## 8. Acknowledgment Format

### 8.1 Acknowledgment File

For each batch of filings transmitted, the electronic filing system generates an acknowledgment file. The acknowledgment file is an ASCII text file. This acknowledgment file has the same name as the .DOL file of the transmitted batch. Thus, a transmitter transmitted a DOL file named: **01252000\_001.DOL**, the electronic filing system generates an acknowledgment file with the name of **01252000\_001.ACK**. For more information on DOL file naming conventions, see Section 5.1.

These acknowledgement files are placed in a directory named according to the transmitter's six-digit EFIN directory.

This acknowledgment file is either an **initial** acknowledgment for all **live** batches submitted or a **final** acknowledgment for all **test** batches submitted. For more information, see Section 7.

For more information about the technical specifications for the acknowledgement file, including the phone number to dial, see Section 9.2.

### 8.2 General Format Information

Acknowledgment records are of fixed length format but the varying number of filings in a batch and the varying number of errors means that there are varying numbers of records in each acknowledgment batch. Each record contains 72 bytes.

The acknowledgment file itself is one file consisting of a number of records. The batch is first acknowledged in an ACKB Record. If the batch cannot be decrypted, contains a virus or is in an invalid format, the ACKB Record is followed by an ACKT Record listing the error(s) acknowledgment file in the batch. No filings are acknowledged if the an ACKT exists.

If the batch is deemed acceptable for processing, an ACK Key Record exists for each filing within the transmitted batch. The ACK Key Record is followed by ACK Error Record(s) for each filing deemed not acceptable within the batch. Once all filings are acknowledged, a RECAP Record exists to summarize the acknowledgment file.

### 8.3 Unique Numbers Assigned by the Electronic Filing System

#### 8.3.1 DLN

The DLN (Document Locator Number) is a unique fourteen digit number that the EFAST Electronic Filing System assigns to each filing it processes. Both live and PATS filings receive DLNs, regardless of whether the filings are deemed acceptable or not acceptable for processing.

The DLN of each filing deemed not acceptable is included in the acknowledgments the EFAST Electronic Filing System issues. You may need this number in order for the EFAST Electronic System to provide quick and accurate user support. This number is formatted as follows:

- **Digits 1 and 2** are always 55 (the code for EF).
- **Digit 3** always is 0.
- **Digits 4 and 5** indicates the type of filing: 31 = 5500EZ and 37 = 5500.
- **Digit 6** indicates the last digit of the processing year. The digit "0" indicates the year 2000. This number changes each January 1.
- **Digits 7, 8 and 9** indicate the Julian processing date of the transaction.
- **Digits 10, 11, 12, 13, and 14** are the sequential number of the filing for the day.

### 8.3.2 Batch ID

The Batch ID is a unique ten digit number that the EFAST Electronic Filing System assigns to each batch it processes. Both live and PATS batches receive Batch IDs regardless of whether the batch is deemed acceptable or not acceptable for processing.

The Batch ID of each batch deemed not acceptable is included in the acknowledgments the EFAST Electronic Filing System issues. You may need this number in order for the EFAST Electronic System to provide quick and accurate user support.

## 8.4 Receiving Acknowledgments

To receive acknowledgments:

- Set up an Dial-up networking connection to the MCI service on Windows 95/98, or set up a RAS session via Windows NT. Phone number: 888 273-9539.
- Use the EFIN for the user name and the password for the password.
- Establish an FTP connection to the EFAST server. IP address: 192.168.10.70. Use the EFIN for the user name and the password for the password. You must enable **binary** transfer mode.
- The system automatically transfers you to your user directory. At this time, all \*.ack files may be downloaded via FTP.

## 8.5 ACK Batch Record

Following is the format for the ACKB Record of the acknowledgment file. The Acknowledgment file always begins with this record and provides information on the filing batch submitted.

### ACK Batch Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
1	Byte Count	4	N	1	“0072”
2	Start of Record Sentinel	4	A/N	5	“*****”
3	Record ID	4	A/N	9	Value “ACKB”
4	Acceptance Code of Batch	1	A/N	13	“A” = Acceptable. “R” = Not Acceptable.
5	Batch ID	10	N	14	A unique ten digit number that the EFAST Electronic Filing System assigns to each batch.
6	.DOL Filename	30	A/N	24	Filename minus the .DOL extension.
7	EFIN	6	N	54	Transmitter’s EFIN
8	Date Received	8	N	60	Date batch was received. Format: MMDDYYYY
9	Reserved	4		68	
10	Record Terminus Character	1	A/N	72	Value “#”

## 8.6 ACK Batch Error Record

The ACKT Error Record exists only if field 2 of the ACKB is R. The ACKT then provides more information on the rejection. The RECAP Record always follows the ACKT Record since no filings are acknowledged if the batch is deemed not acceptable.

### ACK Batch Error Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
1	Byte Count	4	N	1	“0072”
2	Record Beginning Mark	4	A/N	5	“*****”
3	Record ID	4	A	9	Value “ACKT”
4	Error Reject Code1	4	N	13	
5	Record Number	2	N	17	
6	Error Reject Code2	4	N	19	
7	Record Number	2	N	23	
8	Error Reject Code3	4	N	25	
9	Record Number	2	N	29	
10	Error Reject Code4	4	N	31	
11	Record Number	2	N	35	
12	Error Reject Code5	4	N	37	
13	Record Number	2	N	41	
14	Error Reject Code6	4	N	43	
15	Record Number	2	N	47	
16	Error Reject Code7	4	N	49	
17	Record Number	2	N	53	
18	Error Reject Code8	4	N	55	
19	Record Number	2	N	59	
20	Error Reject Code9	4	N	61	
21	Record Number	2	N	65	
22	Reserved	5		67	
23	Record Terminus Character	1	A/N	72	Value “#”

## 8.7 ACK Key Record

An ACK Key Record exists for each filing submitted in a filing batch. The character **b** represents one blank.

### ACK Key Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
1	Byte Count	4	N	1	“0072”
2	Start of Record Sentinel	4	A/N	5	“*****”
3	Record ID	4	A/N	9	Value “ACK <b>b</b> ”
4	Acceptance Code	1	A/N	13	“A” = Acceptable. “R” = Not Acceptable
5	Date Processed	8	N	14	MMDDYYYY
6	Error Count	3	N	22	Number of errors contained in the following error record
7	Document Locator Number (DLN)	14	N	25	Numeric
8	Sponsor's EIN	9	N	39	
9	Plan Number	3	N	48	Numeric
10	Reserved	21		51	
11	Record Terminus Character	1	A/N	72	Value “#”

## 8.8 ACK Error Record

The ACK Error Record exists in the acknowledgment file following each ACK Key Record that contains an R in field 5. Fields 2-6 of the Error Record may repeat up to 3 times per record with blanks filling any fields that contain non-significant data. This is represented by including naming the repeating fields a, b, and c. The record itself can repeat up to 99 times listing a total of 297 errors depending upon how many errors exist in a filing.

### ACK Error Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
1	Byte Count	4	N	1	“0072”
2	Start of Record Sentinel	4	A/N	5	“*****”
3	Record ID	4	A/N	9	Value “ACKR”
4	Error Reject Code1	4	N	13	
5	Error Form Record Number1	2	N	17	
6	Error Form Occurrence1	3	N	19	
7	Page Occurrence1	4	N	22	
8	Error Field Sequence Number1	4	N	26	
9	Error Reject Code2	4	N	30	
10	Error Form Record Number2	2	N	34	
11	Error Form Occurrence2	3	N	36	
12	Page Occurrence2	4	N	39	
13	Error Field Sequence Number2	4	N	43	
14	Error Reject Code3	4	N	47	
15	Error Form Record Number3	2	N	51	
16	Error Form Occurrence3	3	N	53	
17	Page Occurrence3	4	N	56	
18	Error Field Sequence Number3	4	N	60	
19	Reserved	8		64	
20	Record Terminus Character	1	A/N	72	Value “#”

### 8.8.1 Error Form Record Number Codes

The following table lists the two digit error form record number codes for each form and schedule:

Form Name	Form Record Number
Form 5500	02
Form 5500EZ	04
Schedule A	06
Schedule B	08
Schedule C	10
Schedule D	12
Schedule E	14
Schedule F	16
Schedule G	24
Schedule H	18
Schedule I	20
Schedule P	26
Schedule R	22
Schedule T	28
Schedule SSA	30
Unstructured Attachment Indicator (UAI)	32
Inline Unstructured Attachment (UAT)	34
Trans Record	36
Header Record	38
Summary Record	40
Recap Record	42
Crypt Record	44



## 8.9 ACK Recap Record

This record is a summary of the acknowledgments in the filing batch and is always present as the final record in an acknowledgment batch.

### ACK Recap Record

<u>no.</u>	<u>Identification</u>	<u>Length</u>	<u>Type</u>	<u>Start pos.</u>	<u>Description</u>
1	Byte Count	4	N	1	“0072”
2	Start of Record Sentinel	4	A/N	5	“*****”
3	Record ID	6	A/N	9	Value “RECAPb”
4	Total Filing Count	6	N	15	
5	Total Filings Deemed Acceptable	6	N	21	
6	Total Filings Deemed Unacceptable	6	N	27	
7	Transmitter’s EFIN	6	N	33	
8	Date Batch Received	8	N	39	Format: MMDDYYYY
9	Reserved	25		47	
10	Record Terminus Character	1		72	Value “#”

## 9. Electronic/Magnetic Media Specifications

### 9.1 General Information

Filers can transmit three different ways:

1. Through a direct modem-to-modem connection and
2. On magnetic media

Those interested in filing electronically should submit EFAST-1: Application for EFAST Electronic Signature and Codes for EFAST Transmitters and Software Developers. After this application is accepted, the transmitter will be issued an EFIN, Password, and Encryption Key. Only modem-to-modem filers will need to use the password and encryption key.

For more information on the application process and general EFAST participation, see Publication EFAST-A, Electronic Filing User's Guide.

### 9.2 Modem-to-modem Specifications

To transmit filings:

- Set up an Dial-up networking connection to the MCI service on Windows 95/98, or set up a RAS session via Windows NT. Phone number: 888 273-9539.
- Use the EFIN for the user name and the password for the password.
- Establish an FTP connection to the EFAST server. IP address: 192.168.10.70. Use the EFIN for the user name and the password for the password. You must enable **binary** transfer mode.
- The system automatically transfers you to your user directory. At this time, the filing batches may be uploaded via FTP.

All modem-to-modem filings must be encrypted. The encryption .DLL will automatically encrypt all necessary portions of the .DOL file as well as all the Unstructured Attachment files for modem-to-modem filings. For more information about encryption, see Section 10.

## 9.3 Magnetic Media Specifications

Only complete filings and their attachments can be submitted on magnetic media (i.e., filings cannot span tapes or diskettes).

All Magnetic Media must be formatted using ASCII text. Filings submitted on magnetic media must not be encrypted.

### 9.3.1 ACCEPTABLE TYPES OF MEDIA

#### 9.3.1.1 Diskette

High density (1.44 MB) diskettes in standard MS-DOS format.

#### 9.3.1.2 CD-ROM

5-1/4 inch CD-ROM disks written using the ISO-9660, hierarchical file system (HFS), or Hybrid HFS - ISO 9660 file system standard.

#### 9.3.1.3 Magnetic Tape

The block size for all magnetic tapes must be under 60,000 bytes. The acceptable tape formats are as follows:

- **9-track magnetic tape:**

<b>MEDIA:</b>	<b>REEL TAPE - 1/2 INCH - 9 TRACK</b>
<b>DENSITY:</b>	1600 BPI – 6250 BPI
<b>CHARACTER SET:</b>	ASCII
<b>RECORD LENGTH:</b>	( choose a convenient size – i.e. 8,192)
<b>BLOCK SIZE:</b>	( block size = record size - i.e. 8,192 where block size < 60,000 )
<b>INTERNAL LABEL:</b>	Internal Labels are required. Standard Label Preferred VOL1, HDR1, HDR2, EOF OR EOVS Tapemarks Separating labels from data
<b>EXTERNAL LABEL:</b>	All magnetic tape must have external labels. See Section 9.3.7 of this document for labeling instructions.

All tapes that arrive without labels consisting of the fields listed above will not be processed. The following specifications also apply to the 9-track tape:

- ☐ **Type of tape** - 0.5" (12.7mm) wide Mylar base, computer grade magnetic tape on reels of up to 2400 feet (731.52m) within the following specifications:

1. Tape thickness - 1.5 mils.
2. Reel diameter - 10.5 inch (26.67 cm), 8.5 inch (21.59cm), or 7 inch (17.78cm).

☐ **Parity** - odd.

☐ **Inter record gap** - .3 inch for 6250 BPI. / .6 inch for 1600 BPI.

- **3480 and 3490 cartridge:**

<b>MEDIA:</b>	<b>3480 Cartridge - 18 Track / 3490 Cartridge – 36 Track</b>
<b>DENSITY:</b>	38,000 BPI
<b>CHARACTER SET:</b>	ASCII
<b>RECORD LENGTH:</b>	( choose a convenient size – i.e. 8,192)
<b>BLOCK SIZE:</b>	( block size = record size - i.e. 8,192 where block size < 60,000 )
<b>INTERNAL LABEL:</b>	Internal Labels are required. Standard label preferred VOL1, HDR1, HDR2, EOF or EOVS tapemarks Separating labels from data
<b>EXTERNAL LABEL:</b>	All magnetic tape must have external labels. See Section 9.3.7 of this document for labeling instructions.

All tapes that arrive without labels consisting of the fields listed above will not be processed.

- **8 mm DAT** -ANSI/EIA/ ISO/IEC standard, 8 mm wide magnetic tape cartridge;
- **4 mm DAT** - Standard 90M or 60M, 4 mm wide magnetic tape cartridge.

### 9.3.2 Magnetic Tape File Characteristics

For all magnetic tapes, use fixed block – 8,192 or 16,384 or 32,768 bytes. The block size for all magnetic tapes must be under 60,000 bytes.

### 9.3.3 Magnetic Tape Sequence

For magnetic tapes, the tape header should precede the normal sequence for DOL files (see Section 5.4 for more information). An example magnetic tape's layout follows:

- (1) TAPE HEADER
- (2) [filing1].DOL
- (3) [filing1\_attach1].001
- (4) [filing1\_attach2].002
- (5) [filing2].DOL
- (6) [filing2\_attach1].001
- (7) [filing2\_attach2].002
- (8) *etc...*

### 9.3.4 Creating Magnetic Tapes

**All magnetic tapes that are to be submitted to the EFAST system should be ASCII Format and both internally and externally labeled with a fixed block size of 8192 or 16384 or 32768. Refer to the file sequence in Section 9.3.3.**

In order to transfer the .DOL to the tape, you must first choose a block size for the tape. Then, write the binary .DOL file to the tape. Fill each fixed block on the tape completely with data from the .DOL file before beginning to write to the next block. If the size of your .DOL file is not a multiple of the fixed block size you have chosen (and, in most cases, it will not be), the size of the last block on the tape should match the size of the remaining data.

Example:

You have a .DOL file that is 16,385 bytes, and you choose to put that file on a tape which has a fixed block size of 8192.

The first block on the magnetic tape would contain the first 8192 bytes from the .DOL file.

The second block on the magnetic tape would contain the second 8192 bytes from the .DOL file.

The third block on the magnetic tape would contain the final single byte from the .DOL file.

That is,

Block 1 =	8192 bytes
Block 2 =	8192 bytes
Block 3 =	1 byte
<b>Total =</b>	16,385 bytes

All users of tape media, whether they use the STK Redwood, STK 9840, IBM 3590, IBM 3490E, DAT, Exabyte, DLT, or any other type of media, **must use magnetic labels**. The format of these labels is defined by ANSI Standard X 3.27, and major computer suppliers such as IBM provide relevant documentation. One such manual published by IBM is:

Using Magnetic Tape Labels and File Structure  
SC26-4565 (1991)

## **Reading tapes after creation for verification.**

### **Labeled Tapes**

#### **Finding the maximum block size of a tape:**

The maximum block size can be found by issuing a 'Scan Tape' command. In the case of a labeled tape, the block size can be found in the HDR2 label. For example, HDR2F0819200132... shows a file of fixed length records with a maximum block size of 8192.

#### **Finding the record length of a tape:**

If the tape is labeled, again the information can be found in the HDR2 label. For example, HDR2F0819200132... shows a file of fixed length records with a record length of 132.

### **Unlabeled Tapes**

If the tape is unlabeled, and without knowledge of how the tape was written, the only way to find out the size of the records is by inspecting the tape and counting the bytes. This is why it is important to use labels.

### **9.3.5 INSTRUCTIONS FOR SUBMITTING FILINGS ON MAGNETIC TAPES**

All magnetic tape submissions should be formatted according to ANSI Standard **X3.27-1987 (rev 1998)**.

See Section 9.3.3 for magnetic media sequence.

The filename of each .DOL file must be unique. See Section 5.1. The filename of the unstructured attachment files must correspond to the guidelines in Section 6.1.

### **9.3.6 INSTRUCTIONS FOR SUBMITTING FILINGS ON CD-ROM OR DISKETTE**

All files transmitted on CD-ROM or Diskette must be in the root directory of the media.

Files on CD-ROM or diskette must be submitted in the following order: First .DOL file and all the unstructured attachments attached to that .DOL file, next .DOL file and all the unstructured attachments attached to that .DOL file, etc. Figure 1, Section 1.

The filename of each .DOL file must be unique. See Section 5.1. The filename of the unstructured attachment files must correspond to the guidelines in Section 6.1.

### 9.3.7 LABELING ON ALL MEDIA

A transmitter must place a label on both the packaging of the media and on each piece of media itself. These labels should be identical. They should both have the following information on separate lines of the label:

- Media Type - This indicates the kind of media being submitted; the choices are: Diskette, CD-ROM, 9-Track Magnetic Tape, 3480/3490 Cartridge, 8mm DAT, or 4mm DAT
- ASCII character set indication - If you are submitting 9-Track or 3480/3490 magnetic tapes, you must indicate that the tape is in the ASCII character set. All other media does not require this indication.
- Record length indication - If you are submitting 9-Track or 3480/3490 magnetic tapes, you must indicate the tape's record length. All other media does not require this indication.
- Block size indication - If you are submitting 9-Track or 3480/3490 magnetic tapes, you must indicate the tape's block size. All other media does not require this indication.
- Media ID - This line must always read: "EFAST Processing System"
- Transmitter's Name - The name of the company submitting magnetic media
- Transmitter's EIN – EIN of the company submitting magnetic media
- Transmitter's EFIN – EFIN of the company submitting magnetic media
- Date Created - The date that the data or information was created and stored on media. Format: MM-DD-YYYY
- Sensitivity Indicators - Media containing sensitive information should be labeled "For Official Use Only, Sensitive Benefit Plan Data"
- Plan Year - This line indicates what plan year filings the tape holds
- Destination Agency Name- This line should always read: "To: Department of Labor"
- Date created - If you are submitting 9-Track or 3480/3490 magnetic tapes, you must indicate the date the tape was created. All other media does not require this indication.
- Total number of batches - If you are submitting 9-Track or 3480/3490 magnetic tapes, you must indicate the total number of batches contained on the tape. All other media does not require this indication.
- Total number of filings - If you are submitting 9-Track or 3480/3490 magnetic tapes, you must indicate the total number of filings contained on the tape. All other media does not require this indication.



The following is an example label for filings sent in on a diskette:

**Diskette**

**EFAST Processing System**

**From: Hart Smith, Inc.**

**EIN: 01-4585684**

**EFIN: 175682**

**Created: 07-06-1999**

**FOR OFFICIAL USE ONLY, SENSITIVE BENEFIT PLAN DATA**

**1999 Plan Year Data**

**To: Department of Labor**

The following is an example label for filings sent in on a 3480 magnetic tape:

**3480**

**EFAST Processing System**

**Code set: ASCII**

**Record length: 8,192**

**Block size: 8,192**

**From: Hart Smith, Inc.**

**EIN: 01-4585684**

**EFIN: 175682**

**Created: 07-06-1999**

**FOR OFFICIAL USE ONLY, SENSITIVE BENEFIT PLAN DATA**

**1999 Plan Year Data**

**To: Department of Labor**

**Created: 07-06-2000**

**Total # of batches: 22**

**Total # of filings: 503**

## 10. Encryption

Prior to transmission into the EFAST host system, all .DOL files and their attachment files sent modem-to-modem must be encrypted.

Files may be encrypted in one of two ways:

1. Developers may choose to develop their own encryption systems which are compatible with the system outlined in Section 10.1. The developers of such a system are responsible for ensuring compatibility with the EFAST system by adhering to this document and any documents to which this document refers.
2. Developers can use Windows NT/98/95 and Windows 3.1 dynamic link libraries (DLLs) which perform all the necessary encryption operations. This option is detailed in Section 10.2.

### 10.1 Developing Your Own Encryption System

#### 10.1.1 Required Encryption Algorithm

The cryptographic algorithm that is required is the Triple Data Encryption Algorithm. The X9 ANSI committee has documented this algorithm in their publication ANSI X9.52. Further documentation is available from the National Institute of Standards and Technology (NIST). Such documents are called Federal Information Processing Standards Publications (FIPS Pub). FIPS Pub 46-2 and Draft FIPS Pub 46-3 document the Data Encryption Standard (DES) and Triple DES respectively.

At the time of this writing, the NIST provided access to FIPS Pub 46-2 on the web at <http://www.itl.nist.gov/fipspubs/fip46-2.htm>; the NIST also provided access to the Draft FIPS Pub 46-3 on the web at <http://csrc.nist.gov/cryptval/des/fr990115.htm>.

#### 10.1.2 Triple DES Encryption Requirements

The EFAST system currently supports the Triple DES encryption algorithm. The information required by the encryption algorithm follows:

Encryption Mode:	Cipher Block Chaining (CBC) mode
Block Size:	8 byte blocks (each byte is 8 bits)
Initialization Vector (Hexadecimal):	BD 6C C2 FE 32 3E B2 C9
Cryptographic Key:	192-bit keys are issued once an application is accepted

---

Note: A Triple DES encryption key is three successive DES encryption keys. Each DES key is a 56-bit key with 8-bits of parity. Therefore, an EFAST Triple DES key has a key-space of 168-bits and 24 parity bits.

---

### 10.1.3 Required Steps to Encrypt an EFAST .DOL File and Attachments

#### 10.1.3.1 Encryption Record

Every encrypted EFAST file must have an encryption record inserted just prior to the encrypted data. That record is formatted as follows:

Encryption Record					
no.	Identification	Length	Type	Start pos.	Description
1	Byte Count	4	N	1	Byte Count of Encryption Record. Value = "0040"
2	Record Beginning Mark	4	A/N	5	Value = "*****"
3	Record ID	5	A/N	9	Value = "CRYPT"
4	Type of Encryption	4	A/N	14	Four digit code that indicates the type of encryption used to encrypt the file. For pilot, will always be "TDEA" (Which stands for Triple Data Encryption Algorithm).
5	Length of encrypted data	10	N	18	Byte count of encrypted data, including padded bytes.
6	Number of bytes padded to the end of the encrypted data	6		28	Count of how many extra bytes needed to be padded to the end of the encrypted data. In the .DOL file, the "encrypted data" is the entirety of information between the TRANS and RECAP records. In an unstructured attachment, the "encrypted data" is the entirety of the data of the file.
7	Reserved	6		34	
8	Terminus Character	1	A/N	40	Value = #

---

Note: The Encryption Record contains fields for the Length of Encrypted Data (Data Length) and the Number of Bytes Padded (Padded Length). Block encryption algorithms require that encrypted data be a multiple of the block size for that block encryption algorithm. If the length of the encrypted data is a multiple of the block size, then the Padded Length must be zero. Otherwise, the encrypted data written to .DOL file or the Filing Attachment File must be padded out to a multiple of the block size and the Data Length field must be adjusted to reflect the change. Also, the Padded Length field must be set to the number of bytes that were padded/added. For example, if you need to encrypt 123 bytes, the Length of encrypted data field (Field 5) must read 128, and the Number of bytes padded to the end of the encrypted information (Field 6) must read 5.

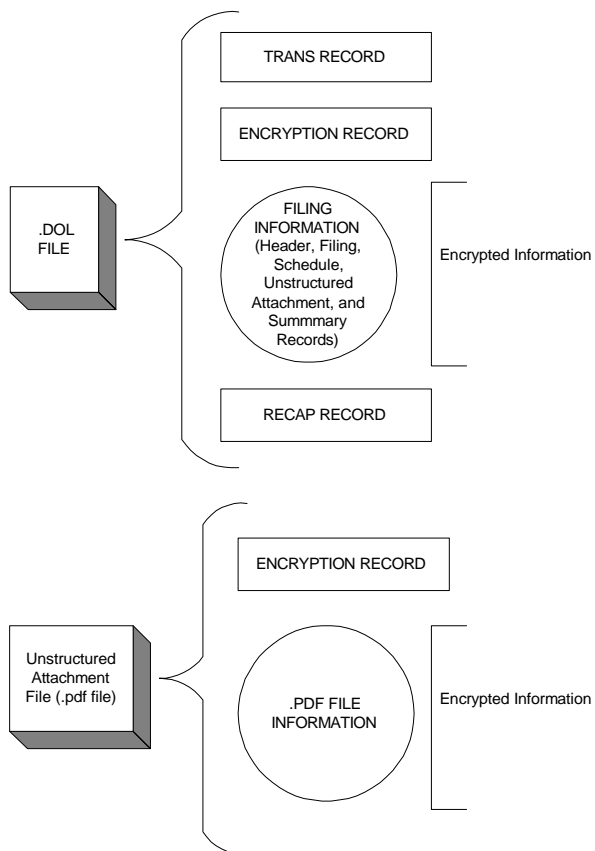
---

### 10.1.3.2 Steps for Encrypting

The steps for encrypting follow (repeat this procedure for each batch):

- 1) Prepare the .DOL file and all of its associated attachments so that they are completed and ready to be filed
- 2) Repeat step 2.a for each attachment to be filed with the .DOL File
  - a) Encrypt the Attachment
    - i) Write out the Encryption Record (NOT ENCRYPTED)
    - ii) Write out the Encrypted Attachment file data
- 3) Encrypt the .DOL File
  - a) Write out the TRANS record (NOT ENCRYPTED)
  - b) Write out the Encryption Record (NOT ENCRYPTED)
  - c) Write out the Encrypted Filing data
    - i) The Encrypted Filing data includes all the data in the unencrypted .DOL file which follows the TRANS record, and precedes the RECAP record.
  - d) Write out the RECAP record (NOT ENCRYPTED)

Figure 3, below, diagrams an encrypted batch with one .pdf attachment:



*Figure 3 Encrypted Batch*

## 10.2 Using EFAST Encryption DLLs

### 10.2.1 Available EFAST Encryption Libraries

EFAST Encryption libraries that handle the entire encryption process are available for PCs running Windows 3.1 (16-bit libraries) and Windows 95/98/NT (32-bit libraries) as their operating system. These libraries handle the **complete** process as outlined in Section 10.1, including creating encryption records, and encrypting only the required portions of the batch.

The Windows EFAST encryption libraries consist of a commercial encryption algorithm library and an EFAST custom encryption library. The commercial encryption library is used by the EFAST custom encryption library. The EFAST encryption library exposes an encryption algorithm and a decryption algorithm which developers can call directly to completely handle their EFAST encryption needs.

The decryption algorithm is available for decrypting files that have been encrypted, thus checking the encryption process. However, only the encryption algorithm is needed. The Encryption Algorithm and the Decryption Algorithm are detailed on the next page.

The parameter types can be found in the .h file (see Section 10.2.2).

#### 10.2.1.1 Encryption Algorithm:

EFAST\_EncryptDOL( Key, PlainTextPath, CipherTextPath, DOLBatchFile )

Parameters:

Key:	Encryption Key
PlainTextPath:	Path to the unencrypted files
CipherTextPath:	Path to where the encrypted files are to be written
DOLBatchFile:	.DOL File Name (NO PATH)

Returns:

An integer code which indicates either Success or a reason for the Failure

Description:

EFAST\_EncryptDOL() parses the passed in .DOL file and looks for attachment file records. Each attachment file is encrypted as attachment file records are found. Finally, the .DOL file is encrypted.

---

Note: PlainTextPath and CipherTextPath MUST be in different locations on the system. The file names for the encrypted files are the same as the file names for the unencrypted files.

---

#### 10.2.1.2 Decryption Algorithm:

EFAST\_DecryptDOL( Key, CipherTextPath, PlainTextPath, DOLBatchFile )

Parameters:

Key:	Encryption Key
CipherTextPath:	Path to the encrypted files
PlainTextPath:	Path to where the unencrypted files are to be written
DOLBatchFile:	.DOL File Name (NO PATH)

Returns:

An integer code which indicates either Success or a reason for the Failure

Description:

EFAST\_DecryptDOL () first decrypts the passed in .DOL file and then parses it looking for attachment file records. Each attachment file is decrypted as attachment file records are found.

---

Note: PlainTextPath and CipherTextPath MUST be in different locations on the system. The file names for the encrypted files are the same as the file names for the unencrypted files.

---

## 10.2.2 Language Support

Currently, development files exist to support EFAST Encryption Library integration into C/C++ applications. Support for other languages and development systems can be added as needed during scale up.

In addition to the encryption .DLL, developers will need the following encryption libraries to encrypt filings:

<u>For the EFCRYP16.DLL:</u>	<u>For the EFCRYP32.DLL:</u>	<ul style="list-style-type: none"><li>- EFAST Encryption DLL</li><li>- C/C++ Header File</li><li>- Visual Basic 5 and 6 definition file. This file is not yet available. You can check on its availability at: <a href="http://www.efast.dol.gov">www.efast.dol.gov</a></li><li>- Borland C++ Builder Link Library for EFAST Encryption DLLs</li><li>- Required Encryption Library</li></ul>
EFCRYP16.H	EFCRYP32.H	
	EFCRYP32.BAS	
EFCRYP16.LIB	EFCRYP32.LIB	
TDCIPH16.DLL	TDCIPH32.DLL	

The EFCRYPT16.DLL, EFCRYPT32.DLL, EFCRYP16.H, EFCRYP32.H, EFCRYP16.LIB, and EFCRYP32.LIB Windows libraries are freely available on the EFAST Web site:

**[www.efast.dol.gov](http://www.efast.dol.gov)**

The TDCIPH16.DLL and TDCIPH32.DLL Windows libraries are available for purchase from Bokler Software:

**[www.bokler.com](http://www.bokler.com)**

The name of the required Bokler Software product is: **TDESSCIPHER/DLL**

## 11. The .RDY File

The last file in each modem-to-modem batch must be an “.RDY” file. This .RDY file has the same filename as the .DOL file, except it has an “.RDY” extension. For example, the .DOL file ABCINCPLAN111.DOL file would submit a ABCINCPLAN111.RDY file. This .RDY file may be a zero-byte file. The modem-to-modem processing system will not process a batch unless it receives a .RDY file.



## Appendix A - Terminology of Document

For the purposes of this document, the following terms and meanings apply:

**Alpha** (or alphabetic) = A through Z.

**Numeric** = 0 through 9.

**Alphanumeric** = A through Z, 0 through 9, blanks (spaces), and any special characters except the four RESERVED ASCII characters "[", "]", "\*", and "#."

**"SIGNIFICANT DATA"** is data other than all zeros or all spaces.

**"Sign"** or **"Signed"** is used to identify an amount field that carries a position for a "sign" (an indication that the field is positive or negative).

**YYYYMMDD** = Year, Month, Day (month must be 01-12 and days must match month).

**PN** = Plan Number.

**Reserved** = A reserved field on any of the record layouts indicates that that field is reserved for future use. These fields must not be transmitted in variable records and must be blank-filled in fixed records.

Publication EFAST-B  
PART TWO  
ELECTRONIC/MAGNETIC MEDIA  
RECORD LAYOUTS  
FOR  
FORMS 5500 and 5500-EZ  
(PLAN YEAR 1999)

October 6, 2000

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# 1. Overview of Part II

This is Part II of the File Specifications, Validation Criteria and Record Layouts document for EFAST (ERISA Filing Acceptance System). Part II contains the Record Layouts. Part I contains the File Specifications and Validation Criteria.

Part II of this document contains the following sections:

- ☐ Section 2 provides a list of revisions from the December 5th version of this document.
- ☐ Section 3 explains the format of EIN, name, and address fields.
- ☐ Section 4 explains **multiple schedules** and **repeating pages**.
- ☐ Section 5 through 19 are the **Record Layouts** for all the Forms and Schedules. Each page of each Form or Schedule has its own record layout. Note that the control information is not included in these layouts. They can be found in Part I of this publication (File Specifications and Validation Criteria).

# 2. Revision History

The following is a list of changes from the August 30<sup>th</sup> version of this document:

Section	Description of Change
Throughout	Removed all references to Internet FTP filing. This option is currently being explored as a future possibility.
preface to Section 5	Clarified what the “b” character indicates.  Clarified that the record terminus’s field number should not be included in the .DOL file.

### **3. Special Instructions for Entering EIN, Name, and Address Fields**

These instructions must be carefully followed to avoid delaying returns for error conditions. They must be included in electronic transmitters' programs as consistency tests and in the data entry instructions.

#### **3.1 EIN Fields**

The first two digits of a valid Employer Identification Number (EIN) must equal one of the 73 District Office (DO) Codes listed below:

01, 02, 03, 04, 05, 06.

11.

13, 14, 15, 16.

21, 22, 23, 24, 25.

31.

33, 34, 35, 36, 37, 38, 39.

41, 42, 43, 44, 45, 46, 47, 48.

51, 52, 53, 54, 55, 56, 57, 58, 59.

61, 62, 63, 64, 65, 66, 67, 68.

71, 72, 73, 74, 75, 76, 77.

81, 82, 83, 84, 85, 86, 87, 88.

91, 92, 93, 94, 95, 96, 97, 98, 99.

### 3.2 Name Line Fields

1. If an entry is to be made on Name Line 1, the first position of Name Line 1 must contain A-Z or 0-9. It can never be blank. The remaining positions must contain A - Z, 0 - 9, hyphen (-), ampersand (&), or blank.
2. Only one intervening blank may separate any component of a name line.
3. All apostrophes and any other punctuation characters, unless previously mentioned, must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).

### 3.3 Street Fields

1. If an entry is to be made in Street Address, the first position may be A-Z or 0-9. The remaining positions may be A-Z, 0-9, hyphen (-), slash (/) or blank. Data may not follow two consecutive blanks.
2. Abbreviate words requiring standard abbreviations unless the word is a proper name.

#### Examples

South Court Street  
Circle Drive  
Lane Building  
Northeast Street  
Third Street  
3 Ave.

#### Enter As

S COURT ST  
CIRCLE DR  
LANE BLDG  
NORTHEAST ST  
THIRD ST  
3RD AVE

3. The following standard abbreviations are preferred:

<u>WORD</u>		<u>ABBR.</u>
Air Force Base		AFB
Apartment		APT
Avenue		AVE
Boulevard		BLVD
Building		BLDG
Care of, or In care of		%
Circle		CIR
Court		CT
Drive		DR
East		E
General Delivery		GEN DEL
Highway		HWY
Lane		LN
North		N
Northeast, N.E.	NE	
Northwest, N.W.	NW	
One-Half		1 / 2
Parkway		PKY
Place		PL
Post Office Box, P.O. Box		PO BOX
Route, Rte.		RT
Road		RD
R.D., Rural Delivery, RFD, R.F.D., R.R. or Rural Route		R D
South		S
Southeast, S.E.	SE	
Southwest, S.W.	SW	
Street		ST
Terrace		TER
West		W

4. Enter fractions using numbers and the slash (/). For example: 1/2 (no spaces). Space **before** and **after** the fraction (e.g., 566 1/2 Flower ST)
5. Enter the house number and street, route number, post office box number, or box number.
6. Plurals for street, road, avenue, apartment, etc., will be entered as STS, RDS, AVES, APTS, etc.
7. Always add st, nd, rd, or th to a numbered street or avenue. Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
8. Do not use "#" symbol, "No.", or "Number" as a prefix to a house, apt., route, or P.O. Box.
9. Enter college, building, or post office branch as the address if no other mailing address is given.

### 3.4 City Fields

The City field may contain only alphabetic characters (A-Z), or blanks. "APO" and "FPO" should be entered in the city field if present. The appropriate state code should be used if "APO" and/or "FPO" are used (see Section 3.5.1). **Note: If an entry is made in city and/or state and/or zip code, then ALL THREE FIELDS MUST contain significant data.**

### 3.5 State and Zip Fields

State and Zip Code Fields must comply with the descriptions listed below:

State	Abbr.	Zip Code
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749
Maine	ME	03801, 039nn-049nn
Maryland	MD	20331, 206nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn



<b>State</b>	<b>Abbr.</b>	<b>Zip Code</b>
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn, 005nn, 06390, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 73949, 750nn-799nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041, 201nn, 20301, 20370, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

### **3.5.1 APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES:**

---

NOTE: The State codes established for use with "APO" and "FPO" are: AA (Americas); AE (Europe) or AP (Pacific).

---

<b>City</b>	<b>Abbr.</b>	<b>Zip Code</b>
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

## 4. Multiple Schedules and Repeating Pages

### 4.1 Multiple Schedules

A filer may submit multiple occurrences of certain schedules for each **filing**. Those schedules are as follows:

<u>Schedule</u>	<u>Maximum Number of Occurrences</u>
Schedule A	999
Schedule P	999
Schedule T	999

---

Please note the **Occurrence of Schedule** (the sequential order) is determined by the Schedule's place in the **filing** and NOT its place in the batch. For instance, if the first **filing** in a batch contained five Schedules A, their respective values for the Occurrence of Schedule field would be 001, 002, 003, 004, and 005. And if the next filing contained two Schedules A, their Occurrence of Schedule values would be 001 and 002 (i.e., the sequential numbering restarts for each filing).

---

### 4.2 Repeating Pages

For the machine-print paper forms, some schedules are designed with repeating pages, so that if a filer runs out of space on one page of a schedule, he or she may submit more copies of that page. For example, if a filer wished to enter more participants than page 2 of Schedule SSA could accommodate, that filer would submit multiple occurrences of Schedule SSA page 2.

The electronic filing procedure for submitting multiple pages is similar to this machine-print paper solution. An electronic filer may file up to 9999 repeated instances of some pages of Schedules C, D, G and SSA, if that particular page of that schedule cannot hold all the filing information.

The following pages can have up to 9,999 occurrences:

<u>Schedule</u>	<u>Pages that Repeat</u>
Schedule C	Page 2
Schedule D	Page 2
Schedule D	Page 3
Schedule G	Page 2
Schedule G	Page 3
Schedule G	Page 4
Schedule SSA	Page 2

---

Please note the **Occurrence of Page Number** (the sequential order) is determined by the order of the page number of the Schedule's place in the **filing** and NOT its place in the batch. For instance, if the first **filing** in a batch contained five instances of page 2 of Schedule SSA, their respective values for the Occurrence of Page Number field would be 0001, 0002, 0003, 0004, and 0005. And if the next filing instances of page 2 of Schedule SSA, their Occurrence of Page Number values would be 0001 and 0002 (i.e., the sequential numbering restarts for each filing).

---

---

Notes to Sections 5 through 19:

- The character “b” is used to indicate that the entire field may be omitted from the variable-formatted filing.
  - The record terminus’s field number should NOT be included in the .DOL file.
- 

## 5. Form 5500

### Form 5500, Page 1

no.	Identification	Form Ref	Length	Type	Description
0000	Control Information	NA	32		
0100	Plan Year Beginning Date	PLAN YEAR BEGIN	8	N	b; Format: YYYYMMDD. Must be valid date.
0110	Plan Year Ending Date	TAX PERIOD	8	N	Format: YYYYMMDD
0120	Entity Type	A	1	A/N	b; 1=Multiemployer plan; 2=Single-employer plan (other than a multiple-employer plan); 3=Multiple-employer plan; 4=DFE (Direct Filing Entity).
0130	Specify Type of Direct Filing Entity	A(4)	1	A/N	b.
0140	Type of Filing [1 indicator]	B [1]	1	A/N	b; 1=First return/report filed for the plan.
0150	Type of Filing [2 indicator]	B [2]	1	A/N	b; 2=Amended return/report.
0160	Type of Filing [3 indicator]	B [3]	1	A/N	b; 3=Final return/report filed for the plan.
0170	Type of Filing [4 indicator]	B [4]	1	A/N	b; 4=Short plan year return/report (less than 12 months).
0180	Collectively-bargained Indicator	C	1	A/N	b; 1=Collectively-bargained plan box checked.
0190	Extension Application Attached - Check Box	D	1	A/N	b; 1=Filer indicates extension application attached.
0200	Name of Plan	1a	140	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0210	Three Digit Plan Number	1b	3	N	Unsigned. 001-999.

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0220	Effective Date of Plan	1c	8	N	b; Numerics. (YYYY or YYYYMM are valid.) If present, YYYY must not be greater than the YEAR of Plan Year Ending Date. If MM (month) is present, must be a valid month. If DD (day) is present, must be a valid day.
0230	Plan Sponsor's Name	2a Name	71	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0240	Plan Sponsor's Doing Business As (DBA) Name	2a DBA Name	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0250	Plan Sponsor's Care/Of Name	2a c/o Name	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0260	Plan Sponsor's Mailing Street Address (or Foreign Street)	2a Mailing Address	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0270	Plan Sponsor's Location Address	2a Location Address	71	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0280	Sponsor's Foreign Routing Code (Zip Code)	2a Zip	15	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0290	Sponsor's Foreign Mailing Country	2a Foreign Country	22	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0300	Plan Sponsor's City (or Foreign City)	2a City	22	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0310	Plan Sponsor's State	2a State	2	A/N	b; For foreign addresses, must be ".b." For all other addresses, must be valid State abbreviation.
0320	Plan Sponsor's Zip Code	2a Zip	12	N	b; For domestic addresses, must be a valid zip code. For foreign addresses, must be blank. The Zip Code should be left justified and zero-filled. Leading zeroes must be retained.
0330	Employer Identification Number	2b	9	N	Unsigned.
0340	Sponsor Telephone Number	2c	10	N	Unsigned. Numerics only.
0350	Business Code	2d	6	N	b; Unsigned.
0360	Plan Administrator Typed Signature	Typed Signature	35	A/N	
0370	Plan Sponsor Typed Signature	Typed Signature	35	A/N	
0380	Terminus Character	NA	1		Value = "#"

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0390	Administrator Name	3a Name	71	A/N	b; Name of Plan Administrator or "SAME" if Plan Sponsor is Plan Administrator. Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0400	Plan Administrator's Care/Of Name	3a c/o Name	35	A/N	b; Blank if Administrator's Name entry (3a name) is "SAME." Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0410	Administrator Street Address (or Foreign Street)	3a Street Address	35	A/N	b; Blank if Administrator's Name entry (3a name) is "SAME." Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0420	Administrator's Foreign Routing Code	3a foreign code	15	A/N	b; Blank if Administrator's Name entry (3a name) is "SAME." Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0430	Administrator's Foreign Mailing Country	3a Foreign Country	22	A/N	b; Blank if Administrator's Name entry (3a name) is "SAME." Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.



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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0440	Administrator City (or Foreign City)	3a City	22	A/N	b; Blank if Administrator's Name entry (3a name) is "SAME." Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0450	Administrator State	3a State	2	A/N	b; Blank if Administrator's Name entry (3a name) is "SAME." Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0460	Administrator Zip Code	3a Zip	12	N	b; Unsigned. Blank if Administrator's Name entry (3a name) is "SAME." For domestic addresses, must be a valid zip code. For foreign addresses, must be blank. The Zip Code should be left justified and zero-filled. Leading zeroes must be retained.
0470	Administrator EIN	3b	9	N	b; Unsigned. Blank if Administrator's Name entry (3a name) is "SAME."
0480	Administrator Telephone Number	3c	10	N	Unsigned. Blank if Administrator's Name entry (3a name) is "SAME." Numerics only.
0490	Sponsor Name From Last Return/Report	4a	70	A/N	
0500	Sponsor EIN From Last Return/Report	4b	9	N	Unsigned.
0510	Sponsor Plan Number From Last Return/Report	4c	3	N	Unsigned.
0520	Preparer Name 1	5a Name 1	35	A/N	
0530	Preparer Name 2	5a Name 2	35	A/N	
0540	Preparer Street Address (or Foreign Street)	5a Address	35	A/N	
0550	Preparer Foreign Routing Code	5a Foreign Code	15	A/N	
0560	Preparer Foreign Mailing Country	5a Foreign Country	22	A/N	

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0570	Preparer City (or Foreign City)	5a City	22	A/N	
0580	Preparer State	5a State	2	A/N	
0590	Preparer Zip Code	5a Zip	12	N	Unsigned.
0600	Preparer EIN	5b	9	N	Unsigned.
0610	Preparer Telephone Number	5c	10	N	b; Unsigned. Numerics only.
0620	Number of Participants Covered Under Plan	6	8	N	b; Unsigned
0630	Active Participants	7a	8	N	b; Unsigned
0640	Retired or Separated Participants Receiving Benefits	7b	8	N	b; Unsigned
0650	Other Retired or Separated Vested Participants	7c	8	N	b; Unsigned
0660	Subtotal of 7a, 7b, and 7c	7d	8	N	b; Unsigned
0670	Deceased Participants Whose Beneficiaries are Receiving/Entitled to Benefits	7e	8	N	b; Unsigned
0680	Total of 7d and 7e	7f	8	N	b; Unsigned
0690	Number of Participants With Account Balances	7g	8	N	b; Unsigned
0700	Participants That Terminated Employment With Accrued Pension Benefits	7h	8	N	b; Unsigned
0710	Number of Separated Participants Required to be Reported On Schedule SSA	7i	8	N	b; Unsigned
0720	Pension Benefit Box	8a check box	1	A/N	b; 1=Box checked; must be 1 if the fields for 8a 1st box through 10th box contain any codes.
0730	Pension Benefit Codes [1st box indicator]	8a 1st box	2	A/N	b; Valid values: 1A; 1B; 1C; 1D; 1E; 1F; 1G; 1H; 2A; 2B; 2C; 2D; 2E; 2F; 2G; 2H; 2I; 2J; 2K; 2L; 2M; 2N; 2O; 2P; 3A; 3B; 3C; 3D; 3E; 3F; 3G; 3H. Each code can appear only once for 8a 1st box through 8a 10th box.

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0740	Pension Benefit Codes [2nd box indicator]	8a 2nd box	2	A/N	b; Valid values: 1A; 1B; 1C; 1D; 1E; 1F; 1G; 1H; 2A; 2B; 2C; 2D; 2E; 2F; 2G; 2H; 2I; 2J; 2K; 2L; 2M; 2N; 2O; 2P; 3A; 3B; 3C; 3D; 3E; 3F; 3G; 3H. Each code can appear only once for 8a 1st box through 8a 10th box.
0750	Pension Benefit Codes [3rd box indicator]	8a 3rd box	2	A/N	b; Valid values: 1A; 1B; 1C; 1D; 1E; 1F; 1G; 1H; 2A; 2B; 2C; 2D; 2E; 2F; 2G; 2H; 2I; 2J; 2K; 2L; 2M; 2N; 2O; 2P; 3A; 3B; 3C; 3D; 3E; 3F; 3G; 3H. Each code can appear only once for 8a 1st box through 8a 10th box.
0760	Pension Benefit Codes [4th box indicator]	8a 4th box	2	A/N	b; Valid values: 1A; 1B; 1C; 1D; 1E; 1F; 1G; 1H; 2A; 2B; 2C; 2D; 2E; 2F; 2G; 2H; 2I; 2J; 2K; 2L; 2M; 2N; 2O; 2P; 3A; 3B; 3C; 3D; 3E; 3F; 3G; 3H. Each code can appear only once for 8a 1st box through 8a 10th box.
0770	Pension Benefit Codes [5th box indicator]	8a 5th box	2	A/N	b; Valid values: 1A; 1B; 1C; 1D; 1E; 1F; 1G; 1H; 2A; 2B; 2C; 2D; 2E; 2F; 2G; 2H; 2I; 2J; 2K; 2L; 2M; 2N; 2O; 2P; 3A; 3B; 3C; 3D; 3E; 3F; 3G; 3H. Each code can appear only once for 8a 1st box through 8a 10th box.
0780	Pension Benefit Codes [6th box indicator]	8a 6th box	2	A/N	b; Valid values: 1A; 1B; 1C; 1D; 1E; 1F; 1G; 1H; 2A; 2B; 2C; 2D; 2E; 2F; 2G; 2H; 2I; 2J; 2K; 2L; 2M; 2N; 2O; 2P; 3A; 3B; 3C; 3D; 3E; 3F; 3G; 3H. Each code can appear only once for 8a 1st box through 8a 10th box.
0790	Pension Benefit Codes [7th box indicator]	8a 7th box	2	A/N	b; Valid values: 1A; 1B; 1C; 1D; 1E; 1F; 1G; 1H; 2A; 2B; 2C; 2D; 2E; 2F; 2G; 2H; 2I; 2J; 2K; 2L; 2M; 2N; 2O; 2P; 3A; 3B; 3C; 3D; 3E; 3F; 3G; 3H. Each code can appear only once for 8a 1st box through 8a 10th box.

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0800	Pension Benefit Codes [8th box indicator]	8a 8th box	2	A/N	b; Valid values: 1A; 1B; 1C; 1D; 1E; 1F; 1G; 1H; 2A; 2B; 2C; 2D; 2E; 2F; 2G; 2H; 2I; 2J; 2K; 2L; 2M; 2N; 2O; 2P; 3A; 3B; 3C; 3D; 3E; 3F; 3G; 3H. Each code can appear only once for 8a 1st box through 8a 10th box.
0810	Pension Benefit Codes [9th box indicator]	8a 9th box	2	A/N	b; Valid values: 1A; 1B; 1C; 1D; 1E; 1F; 1G; 1H; 2A; 2B; 2C; 2D; 2E; 2F; 2G; 2H; 2I; 2J; 2K; 2L; 2M; 2N; 2O; 2P; 3A; 3B; 3C; 3D; 3E; 3F; 3G; 3H. Each code can appear only once for 8a 1st box through 8a 10th box.
0820	Pension Benefit Codes [10th box indicator]	8a 10th box	2	A/N	b; Valid values: 1A; 1B; 1C; 1D; 1E; 1F; 1G; 1H; 2A; 2B; 2C; 2D; 2E; 2F; 2G; 2H; 2I; 2J; 2K; 2L; 2M; 2N; 2O; 2P; 3A; 3B; 3C; 3D; 3E; 3F; 3G; 3H. Each code can appear only once for 8a 1st box through 8a 10th box.
0830	Welfare Benefit Box	8b check box	1	A/N	b; 1=Box checked; must be 1 if the fields for 8b 1st box through 10th box contain any codes.
0840	Welfare Benefit Codes [1st box indicator]	8b 1st box	2	A/N	b; 4A; 4B; 4C; 4D; 4E; 4F; 4G; 4H; 4I; 4J; 4K; 4L; 4P; 4Q; 4R; 4S. Each code can occur only once for 8b 1st box through 8b 10th box.
0850	Welfare Benefit Codes [2nd box indicator]	8b 2nd box	2	A/N	b; 4A; 4B; 4C; 4D; 4E; 4F; 4G; 4H; 4I; 4J; 4K; 4L; 4P; 4Q; 4R; 4S. Each code can occur only once for 8b 1st box through 8b 10th box.
0860	Welfare Benefit Codes [3rd box indicator]	8b 3rd box	2	A/N	b; 4A; 4B; 4C; 4D; 4E; 4F; 4G; 4H; 4I; 4J; 4K; 4L; 4P; 4Q; 4R; 4S. Each code can occur only once for 8b 1st box through 8b 10th box.
0870	Welfare Benefit Codes [4th box indicator]	8b 4th box	2	A/N	b; 4A; 4B; 4C; 4D; 4E; 4F; 4G; 4H; 4I; 4J; 4K; 4L; 4P; 4Q; 4R; 4S. Each code can occur only once for 8b 1st box through 8b 10th box.

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0880	Welfare Benefit Codes [5th box indicator]	8b 5th box	2	A/N	b; 4A; 4B; 4C; 4D; 4E; 4F; 4G; 4H; 4I; 4J; 4K; 4L; 4P; 4Q; 4R; 4S. Each code can occur only once for 8b 1st box through 8b 10th box.
0890	Welfare Benefit Codes [6th box indicator]	8b 6th box	2	A/N	b; 4A; 4B; 4C; 4D; 4E; 4F; 4G; 4H; 4I; 4J; 4K; 4L; 4P; 4Q; 4R; 4S. Each code can occur only once for 8b 1st box through 8b 10th box.
0900	Welfare Benefit Codes [7th box indicator]	8b 7th box	2	A/N	b; 4A; 4B; 4C; 4D; 4E; 4F; 4G; 4H; 4I; 4J; 4K; 4L; 4P; 4Q; 4R; 4S. Each code can occur only once for 8b 1st box through 8b 10th box.
0910	Welfare Benefit Codes [8th box indicator]	8b 8th box	2	A/N	b; 4A; 4B; 4C; 4D; 4E; 4F; 4G; 4H; 4I; 4J; 4K; 4L; 4P; 4Q; 4R; 4S. Each code can occur only once for 8b 1st box through 8b 10th box.
0920	Welfare Benefit Codes [9th box indicator]	8b 9th box	2	A/N	b; 4A; 4B; 4C; 4D; 4E; 4F; 4G; 4H; 4I; 4J; 4K; 4L; 4P; 4Q; 4R; 4S. Each code can occur only once for 8b 1st box through 8b 10th box.
0930	Welfare Benefit Codes [10th box indicator]	8b 10th box	2	A/N	b; 4A; 4B; 4C; 4D; 4E; 4F; 4G; 4H; 4I; 4J; 4K; 4L; 4P; 4Q; 4R; 4S. Each code can occur only once for 8b 1st box through 8b 10th box.
0940	Fringe Benefit Box	8c	1	A/N	b; 1=Filer checked box; must be checked if filing contains a Schedule F
0950	Plan Funding Arrangement [1 indicator]	9a [1]	1	A/N	b; 1=Insurance
0960	Plan Funding Arrangement [2 indicator]	9a [2]	1	A/N	b; 2=Section 412(i) insurance contracts
0970	Plan Funding Arrangement [3 indicator]	9a [3]	1	A/N	b; 3=Trust
0980	Plan Funding Arrangement [4 indicator]	9a [4]	1	A/N	b; 4=General assets of the sponsor
0990	Plan Benefit Arrangement [1 indicator]	9b [1]	1	A/N	b; 1=Insurance

**Form 5500, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1000	Plan Benefit Arrangement [2 indicator]	9b [2]	1	A/N	b; 2=Section 412(i) insurance contracts
1010	Plan Benefit Arrangement [3 indicator]	9b [3]	1	A/N	b; 3=Trust
1020	Plan Benefit Arrangement [4 indicator]	9b [4]	1	A/N	b; 4=General assets of the sponsor
1030	Terminus Character	NA	1		Value = "#"

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
1040	Schedule R Attached Indicator	10a (1)	1	A/N	b; 1=Box checked; must be 1 if filing contains Schedule R.
1050	Schedule T Attached Indicator	10a (2)	1	A/N	b; 1=Box checked; must be 1 if filing contains Schedule T.
1060	Schedule T Count	10a (2 count)	3	N	b; Unsigned. Valid range: 001-999.
1070	Schedule T Not Attached As Plan Relying On Coverage Testing Information For Prior Year	10a (2 year)	4	A/N	
1080	Schedule B Attached Indicator	10a (3)	1	A/N	b; 1=Box checked; must be 1 if filing contains Schedule B.
1090	Schedule E Attached Indicator	10a (4)	1	A/N	b; 1=Box checked; must be 1 if filing contains Schedule E.
1100	Schedule SSA Attached Indicator	10a (5)	1	A/N	b; 1=Box checked; must be 1 if filing contains Schedule SSA.
1110	Schedule H Attached Indicator	10b (1)	1	A/N	b; 1=Box checked; must be 1 if filing contains Schedule H.
1120	Schedule I Attached Indicator	10b (2)	1	A/N	b; 1=Box checked; must be 1 if filing contains Schedule I.
1130	Schedule A Attached Indicator	10b (3)	1	A/N	b; 1=Box checked; must be 1 if filing contains Schedule A.
1140	Schedule A Count	10b (3 count)	3	N	b; Unsigned. Valid range: 001-999.
1150	Schedule C Attached Indicator	10b (4)	1	A/N	b; 1=Box checked; must be 1 if filing contains Schedule C.
1160	Schedule D Attached Indicator	10b (5)	1	A/N	b; 1=Box checked; must be 1 if filing contains Schedule D.
1170	Schedule G Attached Indicator	10b (6)	1	A/N	b; 1=Box checked; must be 1 if filing contains Schedule G.
1180	Schedule P Attached Indicator	10b (7)	1	A/N	b; 1=Box checked; must be 1 if filing contains Schedule P.
1190	Schedule P Count	10b (7 count)	3	N	b; Unsigned. Valid range: 001-999.
1200	Schedule F Attached Indicator	10c	1	A/N	b; 1=Box checked; must be 1 if filing contains Schedule F.
1210	Terminus Character	NA	1		Value = "#"

## 6. Form 5500-EZ

### Form 5500-EZ, Page 1

no.	Identification	Form Ref	Length	Type	Description
0000	Control Information	NA	32		
0100	Plan Year Beginning Date	PLAN YEAR BEGIN	8	N	b; Format: YYYYMMDD
0110	Tax Period End	TAX PERIOD	8	N	b; Format: YYYYMMDD. Must be a valid date.
0120	Type of Filing [1 indicator]	A [1]	1	A/N	b; 1=Initial
0130	Type of Filing [2 indicator]	A [2]	1	A/N	b; 2=Amended
0140	Type of Filing [3 indicator]	A [3]	1	A/N	b; 3=Final
0150	Type of Filing [4 indicator]	A [4]	1	A/N	b; 4=Short Plan
0160	Approved Extension Attached - Check Box	B	1	A/N	b; 1=Box checked.
0170	Name of Plan	1a	140	A/N	b.
0180	Three-Digit Plan Number	1b	3	N	b; Unsigned. Valid range: 001-999.
0190	Effective Date of Plan	1c	8	N	b; Numerics. (Format: YYYYMMDD or YYYY or YYYYMM.) If present, YYYY must not be greater than the YEAR of Tax Period End. If MM (month) is present, must be a valid month. If DD (day) is present, must be a valid day.
0200	Employer's Name	2a-Name	71	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0210	Employer's Doing Business As (DBA) Name	2a-DBA Name	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0220	Employer's Care/Of Name	2a-c/o Name	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.



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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0230	Employer's Street Address (or Foreign Street)	2a-Street	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0240	Employer's Location Address	2a-Location Address	71	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0250	Employer's Foreign Routing Code	2a- Foreign Routing Code	15	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0260	Employer's Foreign Mailing Country	2a-Foreign Country	22	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0270	Employer's City (or Foreign City)	2a-City	22	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0280	Employer's State	2a-State	2	A/N	b; For foreign addresses, must be ".b." For all other addresses, must be valid State abbreviation.
0290	Employer's Zip Code	2a-Zip	12	N	b; Unsigned. For domestic addresses, must be a valid zip code. For foreign addresses, must be blank. The Zip Code should be left justified and zero-filled.
0300	Employer Identification Number	2b	9	N	Unsigned.
0310	Sponsor's Telephone Number	2c	10	N	Unsigned.
0320	Business Code	2d	6	N	Unsigned.

**Form 5500-EZ, Page 1**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0330	Administrator Name	3a-Name	71	A/N	b; Name of Plan Administrator or "SAME" if Plan Sponsor is Plan Administrator. Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0340	Plan Administrator's Care/Of Name	3a-c/o Name	35	A/N	b; Blank if Administrator's Name entry (Field 3a) is "SAME." Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0350	Administrator Street Address (or Foreign Street)	3a-Street	35	A/N	b; Blank if Administrator's Name entry (Field 3a) is "SAME." Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0360	Administrator's Foreign Routing Code	3a- Foreign Routing Code	15	A/N	b; Blank if Administrator's Name entry (Field 3a) is "SAME." Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0370	Administrator's Foreign Mailing Country	3a-Foreign Country	22	A/N	b; Blank if Administrator's Name entry (Field 3a) is "SAME." Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0380	Administrator City (or Foreign City)	3a-City	22	A/N	Blank if Administrator's Name entry (Field 330) is "SAME." Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0390	Administrator State	3a-State	2	A/N	Blank if Administrator's Name entry (Field 330) is "SAME." For foreign addresses, must be ".b." For all other addresses, must be valid State abbreviation.
0400	Administrator Zip Code	3a-Zip	12	N	b; Blank if Administrator's Name entry (Field 3a) is "SAME" Unsigned. For domestic addresses, must be a valid zip code. For foreign addresses, must be blank. The Zip Code should be left justified and zero-filled.
0410	Administrator EIN	3b	9	N	Blank if Administrator's Name entry (Field 3a) is "SAME" Unsigned.
0420	Administrator Telephone Number	3c	10	N	Blank if Administrator's Name entry (Field 3a) is "SAME" Unsigned.
0430	Employer's Name From Last Return/Report	4a-NAME	70	A/N	
0440	Employer's EIN From Last Return/Report	4b-EIN	9	N	Unsigned.
0450	Employer's Plan Number From Last Return/Report	4c-PN	3	N	Unsigned.
0460	Employer or Administrator Typed Signature	TYPED/ PRINTED NAME	35	A/N	
0470	Terminus Character	NA	1		Value = "#"

**Form 5500-EZ, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0480	Preparer Name 1	5a-NAME 1	35	A/N	
0490	Preparer Name 2	5a-NAME 2	35	A/N	
0500	Preparer Street Address (or Foreign Street)	5a-STREET	35	A/N	
0510	Preparer Foreign Routing Code	5a-ROUTING CODE (FOREIGN)	15	A/N	
0520	Preparer Foreign Mailing Country	5a-COUNTRY (FOREIGN)	22	A/N	
0530	Preparer City (or Foreign City)	5a-CITY	22	A/N	
0540	Preparer State	5a-STATE	2	A/N	
0550	Preparer Zip Code	5a-ZIP	12	N	Unsigned.
0560	Preparer EIN	5b	9	N	Unsigned.
0570	Preparer Telephone Number	5c	10	N	Unsigned.
0580	Type of Plan	6	1	A/N	b; A=Defined benefit; B=Money purchase; C=Profit-sharing; D=Stock bonus; E= ESOP.
0590	Opinion/Notification Letter Number	7a	8	A/N	
0600	Plan Covers	7b	1	A/N	b; 1=Self-employed individuals; 2=Partner(s); 3=100% owner.
0610	Number of Qualified Pension Benefit Plans Maintained By Employer	8a	3	N	b; Unsigned.
0620	Total Assets of All Plans Are More Than \$100,000	8b	1	A/N	b; 1=Box checked.
0630	Number of Participants Under Age 59 1/2 at End of Plan Year	9a	3	N	b; Unsigned.
0640	Number of Participants Age 59 1/2 or Older End of Year But Under Age 70 1/2 Beg. of Year	9b	3	N	b; Unsigned.
0650	Number of Participants 70 1/2 or Older at Beginning of Plan Year	9c	3	N	b; Unsigned.
0660	Fully Insured Plan Funded Entirely By Insurance or Annuity Contracts	10a(i)	1	A/N	b; 1=Yes; 2=No; generate a 4 when 10a(ii) contains a 1 or 2.

**Form 5500-EZ, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0670	Insurance Contracts Held Under A Trust/With No Trust	10a(ii)	1	A/N	b; 1=Under a trust; 2=With no trust.
0680	Cash Contributions Received By the Plan for This Plan Year	10b	13	N	b; Signed.
0690	Noncash Contributions Received By the Plan for This Plan Year	10c	13	N	b; Signed.
0700	Total Plan Distributions to Participants or Beneficiaries	10d	13	N	b; Signed.
0710	Total Nontaxable Plan Distributions to Participants or Beneficiaries	10e	13	N	b; Signed.
0720	Transfers to Other Plans	10f	13	N	b; Signed.
0730	Amounts Received By the Plan Other Than From Contributions	10g	13	N	b; Signed.
0740	Plan Expenses Other Than Distributions	10h	13	N	b; Signed.
0750	Total Plan Assets At the Beginning of the Year	11a(a)	13	N	b; Signed.
0760	Total Plan Liabilities At the Beginning of the Year	11b(a)	13	N	b; Signed.
0770	Total Plan Assets At the End of the Year	11a(b)	13	N	b; Signed.
0780	Total Plan Liabilities At the End of the Year	11b(b)	13	N	b; Signed.
0790	Partnership/Joint Venture Interests	12a	1	A/N	b; 1=Yes; 2=No; generate a 4 if 12a AMOUNT is greater than zeroes.
0800	Partnership/Joint Venture Interests - Amount	12a-AMOUNT	13	N	b; Signed.
0810	Employer Real Property	12b	1	A/N	b; 1=Yes; 2=No; generate a 4 if 12b AMOUNT is greater than zeroes.
0820	Employer Real Property - Amount	12b-AMOUNT	13	N	b; Signed.
0830	Real Estate (Other Than Employer Real Property)	12c	1	A/N	b; 1=Yes; 2=No; generate a 4 if 12c AMOUNT is greater than zeroes.
0840	Real Estate (Other Than Employer Real Property) - Amount	12c-AMOUNT	13	N	b; Signed.

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0850	Employer Securities	12d	1	A/N	b; 1=Yes; 2=No; generate a 4 if 12d AMOUNT is greater than zeroes.
0860	Employer Securities - Amount	12d-AMOUNT	13	N	b; Signed.
0870	Participant Loans	12e	1	A/N	b; 1=Yes; 2=No; generate a 4 if 12e AMOUNT is greater than zeroes.
0880	Participant Loans - Amount	12e-AMOUNT	13	N	b; Signed.
0890	Loans (Other Than To Participants)	12f	1	A/N	b; 1=Yes; 2=No; generate a 4 if 12f AMOUNT is greater than zeroes.
0900	Loans (Other Than To Participants) - Amount	12f-AMOUNT	13	N	b; Signed.
0910	Tangible Personal Property	12g	1	A/N	b; 1=Yes; 2=No; generate a 4 if 12g AMOUNT is greater than zeroes.
0920	Tangible Personal Property - Amount	12g-AMOUNT	13	N	b; Signed.
0930	Terminus Character	NA	1		Value = "#"

**Form 5500-EZ, Page 3**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0940	Sale, Exchange, or Lease of Property Transaction	13a	1	A/N	b; 1=Yes; 2=No; generate a 4 if 13a AMOUNT is greater than zeroes.
0950	Sale, Exchange, or Lease of Property Amount	13a-AMOUNT	13	N	b; Signed.
0960	Payment By the Plan for Services Transaction	13b	1	A/N	b; 1=Yes; 2=No; generate a 4 if 13b AMOUNT is greater than zeroes.
0970	Payment By the Plan for Services Amount	13b-AMOUNT	13	N	b; Signed.
0980	Acquisition or Holding of Employer Securities Transaction	13c	1	A/N	b; 1=Yes; 2=No; generate a 4 if 13c AMOUNT is greater than zeroes.
0990	Acquisition or Holding of Employer Securities Amount	13c-AMOUNT	13	N	b; Signed.
1000	Loan or Extension of Credit Transaction	13d	1	A/N	b; 1=Yes; 2=No; generate a 4 if 13d AMOUNT is greater than zeroes.
1010	Loan or Extension of Credit Amount	13d-AMOUNT	13	N	b; Signed.
1020	Business Have Any Employees Other Than You and Your Spouse	14a	1	A/N	b; 1=Yes; 2=No.
1030	Total Number of Employees	14b	5	N	b; Unsigned
1040	Plan Meet the Coverage Requirements of Code Section 410(b)	14c	1	A/N	b; 1=Yes; 2=No.
1050	Plan Distribute Any Annuity Contracts This Plan Year	15a	1	A/N	b; 1=Yes; 2=No.
1060	Plan Make Distributions to A Married Participant In A Form Other Than A Joint Annuity	15b	1	A/N	b; 1=Yes; 2=No.
1070	Plan Make Loans to Married Participants	15c	1	A/N	b; 1=Yes; 2=No.
1080	Terminus Character	NA	1		Value = "#"

## 7. Schedule A

### Schedule A, Page 1

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0100	Plan Year Beginning Date	PLAN YEAR BEGIN	8	N	Format: YYYYMMDD
0110	Tax Period End	TAX PERIOD	8	N	Format: YYYYMMDD
0120	Three-Digit Plan Number	B	3	N	Unsigned. Valid range: "001-999."
0130	Sponsor EIN	D	9	N	Unsigned
0140	Name of Insurance Carrier	1a	70	A/N	
0150	EIN of Insurance Carrier	1b	9	N	Unsigned
0160	NAIC Code	1c	5	N	Unsigned
0170	Contract or Identification Number	1d	15	A/N	
0180	Approximate Number of Persons Covered At End of Policy or Contract Year	1e	7	N	Unsigned
0190	Policy or Contract Year (From Date)	1f	8	A/N	b; Format: YYYYMMDD. Values = numerics or N/A (not applicable)
0200	Policy or Contract Year (To Date)	1g	8	A/N	b; Format: YYYYMMDD. Values = numerics or N/A (not applicable)
0210	Total Amount of Commissions	2	13	N	b; Signed
0220	Total Amount of Fees	2	13	N	b; Signed
0230	Terminus Character	NA	1		Value = "#"



**Schedule A, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0240	Broker 1 Name	2a Name 1	35	A/N	
0250	Broker 1 Address	2a Address 1	35	A/N	
0260	Broker 1 City	2a City 1	22	A/N	
0270	Broker 1 State	2a State 1	2	A/N	
0280	Broker 1 Zip Code	2a Zip 1	9	N	Unsigned
0290	Amount of Commissions Paid - Broker 1	2b 1	13	N	b; Signed
0300	Fees Paid - Broker 1	2c 1	13	N	b; Signed
0310	Fees Paid - Purpose 1	2d 1	70	A/N	
0320	Type of Organization Code - Broker 1	2e 1	1	A/N	b; 1=Bank, Savings & Loan Association, Credit Union, or other similar financial institution; 2=Trust company; 3=Insurance Agent or Broker; 4=Agent or Broker other than insurance; 5=Third party administrator; 6=Investment company/Mutual Fund; 7=Investment Manager/Adviser; 8=Labor union; 9=Foreign entity; 0=Other.
0330	Broker 2 Name	2a Name 2	35	A/N	
0340	Broker 2 Address	2a Address 2	35	A/N	
0350	Broker 2 City	2a City 2	22	A/N	
0360	Broker 2 State	2a State 2	2	A/N	
0370	Broker 2 Zip Code	2a Zip 2	9	N	Unsigned
0380	Amount of Commissions Paid - Broker 2	2b 2	13	N	Signed
0390	Fees Paid - Broker 2	2c 2	13	N	Signed
0400	Fees Paid - Purpose 2	2d 2	70	A/N	

**Schedule A, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0410	Type of Organization Code - Broker 2	2e 2	1	A/N	b; 1=Bank, Savings & Loan Association, Credit Union, or other similar financial institution; 2=Trust company; 3=Insurance Agent or Broker; 4=Agent or Broker other than insurance; 5=Third party administrator; 6=Investment company/Mutual Fund; 7=Investment Manager/Adviser; 8=Labor union; 9=Foreign entity; 0=Other.
0420	Broker 3 Name	2a Name 3	35	A/N	
0430	Broker 3 Address	2a Address 3	35	A/N	
0440	Broker 3 City	2a City 3	22	A/N	
0450	Broker 3 State	2a State 3	2	A/N	
0460	Broker 3 Zip Code	2a Zip 3	9	N	Unsigned
0470	Amount of Commissions Paid - Broker 3	2b 3	13	N	Signed
0480	Fees Paid - Broker 3	2c 3	13	N	Signed
0490	Fees Paid - Purpose 3	2d 3	70	A/N	
0500	Type of Organization Code - Broker 3	2e 3	1	A/N	b; 1=Bank, Savings & Loan Association, Credit Union, or other similar financial institution; 2=Trust company; 3=Insurance Agent or Broker; 4=Agent or Broker other than insurance; 5=Third party administrator; 6=Investment company/Mutual Fund; 7=Investment Manager/Adviser; 8=Labor union; 9=Foreign entity; 0=Other.
0510	Terminus Character	NA	1		Value = "#"

**Schedule A, Page 3**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0520	Current Value of Plan Interest In the General Account At Year End	3	13	N	b; Signed
0530	Current Value of Plan's Interest In Separate Accounts At Year End	4	13	N	b; Signed
0540	State the Basis of Premium Rates	5a	35	A/N	
0550	Premiums Paid To Carrier	5b	13	N	b; Signed
0560	Premiums Due But Unpaid At The End Of The Year	5c	13	N	b; Signed
0570	Carrier Incurred Any Specific Costs In Connection With The Acquisition Of The Contract	5d	13	N	b; Signed
0580	Specify Nature of Costs	5d-TEXT	35	A/N	
0590	Specify Type of Allocated Contract [1 indicator]	5e [1]	1	A/N	b; 1=Individual policies.
0600	Specify Type of Allocated Contract [2 indicator]	5e [2]	1	A/N	b; 2=Group deferred annuity contracts.
0610	Specify Type of Allocated Contract [3 indicator]	5e [3]	1	A/N	b; 3=Other.
0620	Specify Other Type of Allocated Contract	5e	35	A/N	
0630	If Contract Purchased To Distribute Benefits From A Terminating Plan Check Box	5f	1	A/N	b; 1=Box checked.
0640	Type of Unallocated Contract [1 indicator]	6a	1	A/N	b; 1=Deposit Administration.
0650	Type of Unallocated Contract [2 indicator]	6a	1	A/N	b; 2=Immediate participation guarantee.
0660	Type of Unallocated Contract [3 indicator]	6a	1	A/N	b; 3=Guaranteed investment contracts.
0670	Type of Unallocated Contract [4 indicator]	6a	1	A/N	b; 4=Other.
0680	Specify Other Type of Unallocated Contract	6a(4)-TEXT	35	A/N	
0690	Balance at End of Previous Year	6b	13	N	b; Signed
0700	Contributions Deposited During The Year	6c(i)	13	N	b; Signed
0710	Dividends and Credits	6c(ii)	13	N	b; Signed

**Schedule A, Page 3**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0720	Interest Credited During the Year	6c(iii)	13	N	b; Signed
0730	Transferred from Separate Accounts	6c(iv)	13	N	b; Signed
0740	Specify Other Additions Amount	6c(v)-AMOUNT	13	N	b; Signed
0750	Specify Other Additions Text	6c(v)-TEXT	35	A/N	
0760	Total Additions	6c(vi)	13	N	b; Signed
0770	Total of Balance and Additions	6d	13	N	b; Signed
0780	Disbursed From Fund To Pay Benefits or Purchase Annuities	6e(i)	13	N	b; Signed
0790	Administration Charge Made by Carrier	6e(ii)	13	N	b; Signed
0800	Transferred to Separate Accounts	6e(iii)	13	N	b; Signed
0810	Specify Other Deductions Amount	6e(iv)-AMOUNT	13	N	b; Signed
0820	Specify Other Deductions Text	6e(iv)-TEXT	35	A/N	
0830	Total Deductions	6e(v)	13	N	b; Signed
0840	Balance at End of Year	6f	13	N	b; Signed
0850	Terminus Character	NA	1		Value = "#"

**Schedule A, Page 4**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0860	Benefit and Contract Type [A indicator]	7 [A]	1	A/N	b; A=Health (other than dental or vision).
0870	Benefit and Contract Type [B indicator]	7 [B]	1	A/N	b; B=Dental.
0880	Benefit and Contract Type [C indicator]	7 [C]	1	A/N	b; C=Vision.
0890	Benefit and Contract Type [D indicator]	7 [D]	1	A/N	b; D=Life insurance.
0900	Benefit and Contract Type [E indicator]	7 [E]	1	A/N	b; E=Temporary disability.
0910	Benefit and Contract Type [F indicator]	7 [F]	1	A/N	b; F=Long-term disability.
0920	Benefit and Contract Type [G indicator]	7 [G]	1	A/N	b; G=Supplemental unemployment.
0930	Benefit and Contract Type [H indicator]	7 [H]	1	A/N	b; H=Prescription drug.
0940	Benefit and Contract Type [I indicator]	7 [I]	1	A/N	b; I=Stop loss.
0950	Benefit and Contract Type [J indicator]	7 [J]	1	A/N	b; J=HMO contract.
0960	Benefit and Contract Type [K indicator]	7 [K]	1	A/N	b; K=PPO contract.
0970	Benefit and Contract Type [L indicator]	7 [L]	1	A/N	b; L=Indemnity contract.
0980	Benefit and Contract Type [M indicator]	7 [M]	1	A/N	b; M=Other.
0990	Specify Other Benefit and Contract Types	7(m)-TEXT	35	A/N	
1000	Premiums Received	8a(i)	13	N	b; Signed
1010	Increase (Decrease) in Amount Due But Unpaid	8a(ii)	13	N	b; Signed
1020	Increase (Decrease) in Unearned Premium Reserve	8a(iii)	13	N	b; Signed
1030	Total Premiums	8a(iv)	13	N	b; Signed
1040	Claims Paid	8b(i)	13	N	b; Signed
1050	Increase (Decrease) in Claim Reserves	8b(ii)	13	N	b; Signed
1060	Incurred Claims	8b(iii)	13	N	b; Signed
1070	Claims Charged	8b(iv)	13	N	b; Signed
1080	Retention Charges - Commissions	8c(i)A	13	N	b; Signed

**Schedule A, Page 4**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1090	Retention Charges - Administrative Service or Other Fees	8c(i)B	13	N	b; Signed
1100	Retention Charges - Other Specific Acquisition Costs	8c(i)C	13	N	b; Signed
1110	Retention Charges - Other Expenses	8c(i)D	13	N	b; Signed
1120	Retention Charges - Taxes	8c(i)E	13	N	b; Signed
1130	Retention Charges - Charges for Risks or Other Contingencies	8c(i)F	13	N	b; Signed
1140	Retention Charges - Other Retention Charges	8c(i)G	13	N	b; Signed
1150	Total Retention Charges	8c(i)H	13	N	b; Signed
1160	Dividends or Retroactive Rate Refunds	8c(ii)-BOX	1	A/N	b; 1=Paid in cash; 2=Credited; 3=Both.
1170	Dividend or Retroactive Rate Refunds - Amount	8c(ii)-AMOUNT	13	N	b; Signed
1180	Amount Held to Provide Benefits After Retirement	8d(i)	13	N	b; Signed
1190	Claim Reserves	8d(ii)	13	N	b; Signed
1200	Other Reserves	8d(iii)	13	N	b; Signed
1210	Dividends or Retroactive Rate Refunds Due	8e	13	N	b; Signed
1220	Total Premiums or Subscription Charges Paid to Carrier	9a	13	N	b; Signed
1230	Other Specific Costs Incurred With the Acquisition or Retention of the Contract	9b	13	N	b; Signed
1240	Specify Nature of Costs	9b-TEXT	105	A/N	
1250	Terminus Character	NA	1		Value = "#"

## 8. Schedule B

### Schedule B, Page 1

no.	Identification	Form Ref	Length	Type	Description
0000	Control Information	NA	32		
0100	Plan Year Beginning Date	PLAN YEAR BEGIN	8	N	Format: YYYYMMDD
0110	Tax Period End	TAX PERIOD	8	N	Format: YYYYMMDD
0120	Three Digit Plan Number	B	3	N	Unsigned. Valid range: 001-999.
0130	Sponsor EIN	D	9	N	Unsigned
0140	Type of Plan	E	1	A/N	b; 1=Single employer; 2=Multiemployer; 3=Multiple employer.
0150	100 or Fewer Participants In Prior Plan Year Box	F	1	A/N	b; 1=Box checked.
0160	Actuarial Valuation Date	1a	8	N	b; Format: YYYYMMDD
0170	Current Value of Assets	1b(1)	13	N	b; Signed
0180	Actuarial Value of Assets For Funding Standard Account	1b(2)	13	N	b; Signed
0190	Accrued Liability For Plans Using Immediate Gain Methods	1c(1)	13	N	b; Signed
0200	Unfunded Liability for Methods with Bases	1c(2)(a)	13	N	b; Signed
0210	Accrued Liability Under Entry Age Normal Method	1c(2)(b)	13	N	b; Signed
0220	Normal Cost Under Entry Age Normal Method	1c(2)(c)	13	N	b; Signed
0230	Print/Type Name of Actuary	TYPED NAME	35	A/N	
0240	Most Recent Enrollment Number	G	6	N	b; Must be greater than zero. First two significant digits must equal 99 for plan years 1999, 2000, and 2001; first two significant digits must equal 02 for plan years 2002, 2003, and 2004.
0250	Firm Name of Actuary	FIRM	35	A/N	
0260	Telephone Number of Actuary Firm	PHONE	10	N	b; Unsigned
0270	Address of Actuary Firm	ADDRESS	35	A/N	
0280	City of Actuary Firm	CITY	20	A/N	
0290	State of Actuary Firm	STATE	2	A/N	

**Schedule B, Page 1**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0300	Zip Code of Actuary Firm	ZIP	9	N	Unsigned
0310	Actuary Not Fully Reflected Any Regulation/Ruling Promulgated Under Statute Box	BOX	1	A/N	b; 1=No ruling.
0320	Terminus Character	NA	1		Value = "#"



**Schedule B, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0330	Amount Excluded from Current Liability Attributable To Pre-Participation Service	1d(1)	13	N	b; Signed
0340	Current Liability - RPA 94	1d(2)(a)	13	N	b; Signed
0350	Expected Increase In Current Liability - RPA 94	1d(2)(b)	13	N	b; Signed
0360	Current Liability Computed At Highest Allowable Interest Rate - RPA 94	1d(2)(c)	13	N	b; Signed
0370	Expected Release from "RPA '94" Current Liability - RPA 94	1d(2)(d)	13	N	b; Signed
0380	Current Liability - OBRA 87	1d(3)(a)	13	N	b; Signed
0390	Expected Increase In Current Liability - OBRA 87	1d(3)(b)	13	N	b; Signed
0400	Expected Release From "OBRA '87" Current Liability - OBRA 87	1d(3)(c)	13	N	b; Signed
0410	Expected Plan Disbursements for the Plan Year	1d(4)	13	N	b; Signed
0420	Current Value of the Assets	2a	13	N	b; Signed
0430	Retired - Number	2b(1)(1)	8	N	b; Unsigned
0440	Retired - Vested	2b(1)(2)	13	N	b; Signed
0450	Retired - Total	2b(1)(3)	13	N	b; Signed
0460	Terminated - Number	2b(2)(1)	8	N	b; Unsigned
0470	Terminated - Vested	2b(2)(2)	13	N	b; Signed
0480	Terminated - Total	2b(2)(3)	13	N	b; Signed
0490	Active - Number	2b(3)(1)	8	N	b; Unsigned
0500	Active - Vested	2b(3)(2)	13	N	b; Signed
0510	Active - Total	2b(3)(3)	13	N	b; Signed
0520	Total - Number	2b(4)(1)	8	N	b; Unsigned
0530	Total - Vested	2b(4)(2)	13	N	b; Signed
0540	Total - Total Benefits	2b(4)(3)	13	N	b; Signed
0550	Percentage Less Than 70% Test	2c	4	N	b; Unsigned; Numerics with two implied decimals.
0560	Contribution Date 1	3a-1	8	N	b; Format: YYYYMMDD
0570	Employer Contribution 1	3b-1	13	N	b; Signed
0580	Employee Contribution 1	3c-1	13	N	b; Signed
0590	Contribution Date 2	3a-2	8	N	b; Format: YYYYMMDD
0600	Employer Contribution 2	3b-2	13	N	b; Signed

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0610	Employee Contribution 2	3c-2	13	N	b; Signed
0620	Contribution Date 3	3a-3	8	N	b; Format: YYYYMMDD
0630	Employer Contribution 3	3b-3	13	N	b; Signed
0640	Employee Contribution 3	3c-3	13	N	b; Signed
0650	Contribution Date 4	3a-4	8	N	b; Format: YYYYMMDD
0660	Employer Contribution 4	3b-4	13	N	b; Signed
0670	Employee Contribution 4	3c-4	13	N	b; Signed
0680	Contribution Date 5	3a-5	8	N	b; Format: YYYYMMDD
0690	Employer Contribution 5	3b-5	13	N	b; Signed
0700	Employee Contribution 5	3c-5	13	N	b; Signed
0710	Contribution Date 6	3a-6	8	N	b; Format: YYYYMMDD
0720	Employer Contribution 6	3b-6	13	N	b; Signed
0730	Employee Contribution 6	3c-6	13	N	b; Signed
0740	Contribution Date 7	3a-7	8	N	b; Format: YYYYMMDD
0750	Employer Contribution 7	3b-7	13	N	b; Signed
0760	Employee Contribution 7	3c-7	13	N	b; Signed
0770	Contribution Date 8	3a-8	13	N	b; Format: YYYYMMDD
0780	Employer Contribution 8	3b-8	13	N	b; Signed
0790	Employee Contribution 8	3c-8	13	N	b; Signed
0800	Contribution Date 9	3a-9	8	N	b; Format: YYYYMMDD
0810	Employer Contribution 9	3b-9	13	N	b; Signed
0820	Employee Contribution 9	3c-9	13	N	b; Signed
0830	Contribution Date 10	3a-10	8	N	b; Format: YYYYMMDD
0840	Employer Contribution 10	3b-10	13	N	b; Signed
0850	Employee Contribution 10	3c-10	13	N	b; Signed
0860	Contribution Date 11	3a-11	8	N	b; Format: YYYYMMDD
0870	Employer Contribution 11	3b-11	13	N	b; Signed
0880	Employee Contribution 11	3c-11	13	N	b; Signed
0890	Contribution Date 12	3a-12	8	N	b; Format: YYYYMMDD
0900	Employer Contribution 12	3b-12	13	N	b; Signed
0910	Employee Contribution 12	3c-12	13	N	b; Signed
0920	Contribution Date 13	3a-13	8	N	b; Format: YYYYMMDD
0930	Employer Contribution 13	3b-13	13	N	b; Signed
0940	Employee Contribution 13	3c-13	13	N	b; Signed
0950	Contribution Date 14	3a-14	8	N	b; Format: YYYYMMDD
0960	Employer Contribution 14	3b-14	13	N	b; Signed
0970	Employee Contribution 14	3c-14	13	N	b; Signed
0980	Contribution Date 15	3a-15	8	N	b; Format: YYYYMMDD
0990	Employer Contribution 15	3b-15	13	N	b; Signed
1000	Employee Contribution 15	3c-15	13	N	b; Signed
1010	Total Employer Contributions	3b-TOTAL	13	N	b; Signed
1020	Total Employee Contributions	3c-TOTAL	13	N	b; Signed

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1030	Plans Other Than Multiemployer Plans, Enter Funded Current Liability Percentage	4a	4	N	b; Unsigned. Numerics with one implied decimal.
1040	1st Quarter Liquidity Shortfall	4b(1)	13	N	b; Signed
1050	2nd Quarter Liquidity Shortfall	4b(2)	13	N	b; Signed
1060	3rd Quarter Liquidity Shortfall	4b(3)	13	N	b; Signed
1070	4th Quarter Liquidity Shortfall	4b(4)	13	N	b; Signed
1080	Terminus Character	NA	1		Value = "#"

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
1090	Actuarial Cost Method Used As Basis For Plan Year's Funding Standard Account Computation	5	1	A/N	b; A=Attained age normal; B=Entry age normal; C=Accrued benefit (unit credit); D=Aggregate; E=Frozen initial liability; F=Individual level premium; G=Individual aggregate; H=Other.
1100	Specify Other Actuarial Cost Method	5h-TEXT	35	A/N	
1110	Has A Change Been Made In Funding Method for this Plan Year	5i	1	A/N	b; 1=Yes; 2=No.
1120	Change Pursuant to Revenue Procedure 95-51	5j	1	A/N	b; 1=Yes; 2=No.
1130	Date of Ruling Letter Approving the Change in Funding Method	5k	8	N	b; Format: YYYYMMDD
1140	RPA '94 Current Liability Interest Rates	6a(1)	4	N	b; Unsigned. Numerics with two implied decimals.
1150	RPA '94 Current Liability Interest Rates Indicator	6a(1)-indicator	1	A/N	b; 1=Not applicable.
1160	OBRA '87 Current Liability Interest Rates	6a(2)	4	N	b; Unsigned. Numerics with two implied decimals.
1170	OBRA '87 Current Liability Interest Rates Indicator	6a(2)-indicator	1	A/N	b; 1=Not applicable.
1180	Weighted Average Retirement Age	6b	2	N	b; Unsigned
1190	Weighted Average Retirement Age Indicator	6b-indicator	1	A/N	b; 1=Not applicable.
1200	Rates Specified In Insurance or Annuity Contracts - Pre-Retirement	6c-PRE	1	A/N	b; 1=Yes; 2=No; 3=Not applicable.
1210	Rates Specified In Insurance or Annuity Contracts - Post-Retirement	6c-POST	1	A/N	b; 1=Yes; 2=No; 3=Not applicable.

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1220	Mortality Males - Pre-retirement	6d(1)-PRE	7	A/N	b; 1=1951 Group Annuity; 2=1971 Group Annuity Mortality (G.A.M.); 3=1971 Individual Annuity Mortality (I.A.M.); 4=UP-1984; 5=1983 I.A.M.; 6=1983 G.A.M.; 7=1983 G.A.M. (solely per Rev. Rul. 95-28); 8=UP-1994; 9=Other; 0=None; F=Female; M=Male; NA=Not applicable; N/A=Not applicable; P=Projection year; +; -; /.
1230	Mortality Males - Post-retirement	6d(1)-POST	7	A/N	b; 1=1951 Group Annuity; 2=1971 Group Annuity Mortality (G.A.M.); 3=1971 Individual Annuity Mortality (I.A.M.); 4=UP-1984; 5=1983 I.A.M.; 6=1983 G.A.M.; 7=1983 G.A.M. (solely per Rev. Rul. 95-28); 8=UP-1994; 9=Other; 0=None; F=Female; M=Male; NA=Not applicable; N/A=Not applicable; P=Projection year; +; -; /.
1240	Mortality Females - Pre-retirement	6d(2)-PRE	7	A/N	b; 1=1951 Group Annuity; 2=1971 Group Annuity Mortality (G.A.M.); 3=1971 Individual Annuity Mortality (I.A.M.); 4=UP-1984; 5=1983 I.A.M.; 6=1983 G.A.M.; 7=1983 G.A.M. (solely per Rev. Rul. 95-28); 8=UP-1994; 9=Other; 0=None; F=Female; M=Male; NA=Not applicable; N/A=Not applicable; P=Projection year; +; -; /.
1250	Mortality Females - Post-retirement	6d(2)-POST	7	A/N	b; 1=1951 Group Annuity; 2=1971 Group Annuity Mortality (G.A.M.); 3=1971 Individual Annuity Mortality (I.A.M.); 4=UP-1984; 5=1983 I.A.M.; 6=1983 G.A.M.; 7=1983 G.A.M. (solely per Rev. Rul. 95-28); 8=UP-1994; 9=Other; 0=None; F=Female; M=Male; NA=Not applicable; N/A=Not applicable; P=Projection year; +; -; /.
1260	Valuation Liability Interest Rate - Pre-retirement	6e-PRE	4	N	b; Unsigned. Numerics with two implied decimals.

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1270	Valuation Liability Interest Rate - Pre-retirement Indicator	6e-PRE-indicator	1	A/N	b; 1=Not applicable.
1280	Valuation Liability Interest Rate - Post-retirement	6e-POST	4	N	b; Unsigned. Numerics with two implied decimals.
1290	Valuation Liability Interest Rate - Post-retirement Indicator	6e-POST-indicator	1	A/N	b; 1=Not applicable.
1300	Expense Loading - Pre-retirement	6f-PRE	4	N	b; Unsigned. Numerics with one implied decimals.
1310	Expense Loading - Pre-retirement Indicator	6f-PRE-indicator	1	A/N	b; 1=Not applicable.
1320	Expense Loading - Post-retirement	6f-POST	4	N	b; Unsigned. Numerics with one implied decimal.
1330	Expense Loading - Post-retirement Indicator	6f-POST-indicator	1	A/N	b; 1=Not applicable.
1340	Withdrawal Age 25 - Male Rate Code	Withdrawal Age 25 - Male	1	A/N	b; C=Criteria other than service apply to the rates used; N=Not applicable; S=Rate is different for participants with the same age but longer service; U=All participants of that age are assumed to experience the same withdrawal rates, regardless of service.
1350	Withdrawal Age 25 - Male	Withdrawal Age 25 - Male	4	N	b; Unsigned. Numerics with two implied decimals.
1360	Withdrawal Age 25 - Female Rate Code	6g(1)-FEMALE RATE CODE	1	A/N	b; C=Criteria other than service apply to the rates used; N=Not applicable; S=Rate is different for participants with the same age but longer service; U=All participants of that age are assumed to experience the same withdrawal rates, regardless of service.
1370	Withdrawal Age 25 - Female	6g(1)-FEMALE	4	N	b; Unsigned. Numerics with two implied decimals.

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1380	Withdrawal Age 40 - Male Rate Code	6g(2)- MALE RATE CODE	1	A/N	b; C=Criteria other than service apply to the rates used; N=Not applicable; S=Rate is different for participants with the same age but longer service; U=All participants of that age are assumed to experience the same withdrawal rates, regardless of service.
1390	Withdrawal Age 40 - Male	6g(2)- MALE	4	N	b; Unsigned. Numerics with two implied decimals.
1400	Withdrawal Age 40 - Female Rate Code	6g(2)- FEMALE RATE CODE	1	A/N	b; C=Criteria other than service apply to the rates used; N=Not applicable; S=Rate is different for participants with the same age but longer service; U=All participants of that age are assumed to experience the same withdrawal rates, regardless of service.
1410	Withdrawal Age 40 - Female	6g(2)- FEMALE	4	N	b; Unsigned. Numerics with two implied decimals.
1420	Withdrawal Age 55 - Male Rate Code	6g(3)- MALE RATE CODE	1	A/N	b; C=Criteria other than service apply to the rates used; N=Not applicable; S=Rate is different for participants with the same age but longer service; U=All participants of that age are assumed to experience the same withdrawal rates, regardless of service.
1430	Withdrawal Age 55 - Male	6g(3)- MALE	4	N	b; Unsigned. Numerics with two implied decimals.
1440	Withdrawal Age 55 - Female Rate Code	6g(3)- FEMALE RATE CODE	1	A/N	b; C=Criteria other than service apply to the rates used; N=Not applicable; S=Rate is different for participants with the same age but longer service; U=All participants of that age are assumed to experience the same withdrawal rates, regardless of service.
1450	Withdrawal Age 55 - Female	6g(3)- FEMALE	4	N	b; Unsigned. Numerics with two implied decimals.
1460	Salary Scale - Male	6h-MALE	4	N	b; Unsigned. Numerics with two implied decimals.
1470	Salary Scale - Male Indicator	6h-MALE- indicator	1	A/N	b; 1=Not applicable.

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1480	Salary Scale - Female	6h- FEMALE	4	N	b; Unsigned. Numerics with two implied decimals.
1490	Salary Scale - Female Indicator	6h- FEMALE- indicator	1	A/N	b; 1=Not applicable.
1500	Estimated Investment Return On Actuarial Value of Assets for the Year Ending	6i	5	N	b; Signed. Numerics with one implied decimal.
1510	Amortization Bases - Type of Base 1	7(1)-BASE 1	1	A/N	b; 1=Experience gain or loss; 2=Shortfall gain or loss; 3=Change in unfunded liability due to plan amendment; 4=Change in unfunded liability due to change in actuarial assumptions; 5=Change in unfunded liability due to change in actuarial cost method; 6=Waiver of the minimum funding standard; 7=Switchback from alternative funding standard account; 8=Initial unfunded liability (for new plan); 9=155% current liability full funding limitation base.
1520	Amortization Bases - Initial Balance	7(2)- balance 1	13	N	b; Signed.
1530	Amortization Bases - Amortization Charge/Credit 1	7(3)- CHARGE 1	13	N	b; Signed.
1540	Amortization Bases - Type of Base 2	7(1)-BASE 2	1	A/N	b; 1=Experience gain or loss; 2=Shortfall gain or loss; 3=Change in unfunded liability due to plan amendment; 4=Change in unfunded liability due to change in actuarial assumptions; 5=Change in unfunded liability due to change in actuarial cost method; 6=Waiver of the minimum funding standard; 7=Switchback from alternative funding standard account; 8=Initial unfunded liability (for new plan); 9=155% current liability full funding limitation base.
1550	Amortization Bases - Initial Balance 2	7(2)- balance 2	13	N	b; Signed.



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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1560	Amortization Bases - Amortization Charge/Credit 2	7(3)-charge 2	13	N	b; Signed.
1570	Amortization Bases - Type of Base 3	7(1)-BASE 3	1	A/N	b; 1=Experience gain or loss; 2=Shortfall gain or loss; 3=Change in unfunded liability due to plan amendment; 4=Change in unfunded liability due to change in actuarial assumptions; 5=Change in unfunded liability due to change in actuarial cost method; 6=Waiver of the minimum funding standard; 7=Switchback from alternative funding standard account; 8=Initial unfunded liability (for new plan); 9=155% current liability full funding limitation base.
1580	Amortization Bases - Initial Balance 3	7(2)-balance 3	13	N	b; Signed.
1590	Amortization Bases - Amortization Charge/Credit 3	7(3)-charge 3	13	N	b; Signed.
1600	Amortization Bases - Type of Base 4	7(1)-BASE 4	1	A/N	b; 1=Experience gain or loss; 2=Shortfall gain or loss; 3=Change in unfunded liability due to plan amendment; 4=Change in unfunded liability due to change in actuarial assumptions; 5=Change in unfunded liability due to change in actuarial cost method; 6=Waiver of the minimum funding standard; 7=Switchback from alternative funding standard account; 8=Initial unfunded liability (for new plan); 9=155% current liability full funding limitation base.
1610	Amortization Bases - Initial Balance 4	7(2)-balance 4	13	N	b; Signed.
1620	Amortization Bases - Amortization Charge/Credit 4	7(3)-charge 4	13	N	b; Signed.

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1630	Amortization Bases - Type of Base 5	7(1)-BASE 5	1	A/N	b; 1=Experience gain or loss; 2=Shortfall gain or loss; 3=Change in unfunded liability due to plan amendment; 4=Change in unfunded liability due to change in actuarial assumptions; 5=Change in unfunded liability due to change in actuarial cost method; 6=Waiver of the minimum funding standard; 7=Switchback from alternative funding standard account; 8=Initial unfunded liability (for new plan); 9=155% current liability full funding limitation base.
1640	Amortization Bases - Initial Balance 5	7(2)- balance 5	13	N	b; Signed.
1650	Amortization Bases - Amortization Charge/Credit 5	7(3)-charge 5	13	N	b; Signed.
1660	Amortization Bases - Type of Base 6	7(1)-BASE 6	1	A/N	b; 1=Experience gain or loss; 2=Shortfall gain or loss; 3=Change in unfunded liability due to plan amendment; 4=Change in unfunded liability due to change in actuarial assumptions; 5=Change in unfunded liability due to change in actuarial cost method; 6=Waiver of the minimum funding standard; 7=Switchback from alternative funding standard account; 8=Initial unfunded liability (for new plan); 9=155% current liability full funding limitation base.
1670	Amortization Bases - Initial Balance 6	7(2)- balance 6	13	N	b; Signed.
1680	Amortization Bases - Amortization Charge/Credit 6	7(3)-charge 6	13	N	b; Signed.
1690	Waiver of Funding Deficiency Letter Date	8a	8	N	b; YYYYMMDD
1700	Terminus Character	NA	1		Value = "#"

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
1710	Alternative Method Codes	8b	1	A/N	b; 1=Shortfall method; 2=Alternative funding standard account (AFSA); 3=Shortfall method used with AFSA; 4=Plan is in reorganization status; 5=Shortfall method used when in reorganization status.
1720	Plan Required to Provide A Schedule of Active Participant Data	8c	1	A/N	b; 1=Yes; 2=No.
1730	Prior Year Funding Deficiency Amount	9a	12	N	b; Unsigned.
1740	Employer's Normal Cost for Plan Year as of Valuation Date	9b	13	N	b; Signed.
1750	All Bases Except Funding Waivers - Outstanding Balance	9c(1)-balance	13	N	b; Signed.
1760	All Bases Except Funding Waivers - Amount	9c(1)-AMOUNT	13	N	b; Signed.
1770	Funding Waivers - Outstanding Balance	9c(2)-balance	13	N	b; Signed.
1780	Funding Waivers - Amount	9c(2)-AMOUNT	13	N	b; Signed.
1790	Funding Charges Interest Amount	9d	13	N	b; Signed.
1800	Additional Interest Charge Due to Late Quarterly Contributions	9e	13	N	b; Signed.
1810	Non-multiemployer Funding Charges Amount Indicator	9f-INDICATOR	1	A/N	b; 1=Not applicable.
1820	Non-multiemployer Funding Charges Amount	9f	13	N	b; Signed.
1830	Total Charges	9g	13	N	b; Signed.
1840	Prior Year Credit Balance	9h	13	N	b; Signed.
1850	Employer Contributions	9i	13	N	b; Signed.
1860	Amortization Credits as of Valuation Date - Outstanding Balance	9j-BALANCE	13	N	b; Signed.
1870	Amortization Credits as of Valuation Date - Amount	9j-AMOUNT	13	N	b; Signed.
1880	Funding Credit Interest Amount	9k	13	N	b; Signed.

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1890	ERISA FFL Credit Amount	9l(1)	13	N	b; Signed.
1900	OBRA '87 FFL Credit Amount	9l(2)	13	N	b; Signed.
1910	RPA '94 FFL Credit Amount	9l(3)	13	N	b; Signed.
1920	FFL Credit Before OBRA '87 FFL	9l(4)	13	N	b; Signed.
1930	Additional Credit Due To OBRA '87	9l(5)	13	N	b; Signed.
1940	Waived Funding Deficiency Amount	9m(1)	12	N	b; Unsigned.
1950	Other Credit Amounts	9m(2)	13	N	b; Signed.
1960	Total Credits	9n	13	N	b; Signed.
1970	Credit Balance	9o	13	N	b; Signed.
1980	Current Funding Deficiency	9p	12	N	b; Unsigned.
1990	Funding Charge Reconciliation Amount	9q(1)	13	N	b; Signed.
2000	Interest Charge Reconciliation Amount	9q(2)	13	N	b; Signed.
2010	Reconciliation Outstanding Balance Amount	9q(3)(a)	13	N	b; Signed.
2020	Reconciliation Amount	9q(3)(b)	13	N	b; Signed.
2030	Total Reconciliation Amount	9q(4)	13	N	b; Signed.
2040	Contribution to Avoid Funding Deficiency	10	12	N	b; Unsigned.
2050	Change Been Made In the Actuarial Assumptions for the Current Plan Year	11	1	A/N	b; 1=Yes; 2=No.
2060	Terminus Character	NA	1		Value = "#"

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
2070	Gateway Percentage	12a	4	N	b; Unsigned. Numerics with one implied decimal.
2080	RPA '94 Current Liability	12b	13	N	b; Signed.
2090	Adjusted Value of Assets	12c	13	N	b; Signed.
2100	Funded Current Liability Percentage	12d	4	N	b; Unsigned. Numerics with two implied decimals.
2110	Unfunded Current Liability Amount	12e	13	N	b; Signed.
2120	Liability Attributable to Any Unpredictable Contingent Event Benefit	12f	13	N	b; Signed.
2130	Outstanding Balance of Unfunded Old Liability	12g	13	N	b; Signed.
2140	Unfunded New Liability Amount	12h	13	N	b; Signed.
2150	Unfunded New Liability Amount - Percent	12i-PERCENT	4	N	b; Unsigned. Numerics with two implied decimals.
2160	Unfunded New Liability Amount 2	12i-AMOUNT	13	N	b; Signed.
2170	Unfunded Old Liability Amount	12j	13	N	b; Signed.
2180	Deficit Reduction Contribution Amount	12k	13	N	b; Signed.
2190	Net Charges Used To Offset the Deficit Reduction Contribution	12l	13	N	b; Signed.
2200	Benefits Paid During Year Attributable To Unpredictable Contingent Events Amount	12m(1)	13	N	b; Signed.
2210	Unfunded Current Liability Percentage	12m(2)	4	N	b; Unsigned. Numerics with two implied decimals.
2220	Transition Percentage	12m(3)	4	N	Unsigned. Must be 8000 with two implied decimals on 1999 forms; 9000 with two implied decimals on 2000 forms.
2230	Unpredictable Event Product Amount	12m(4)	13	N	b; Signed.
2240	Amortization of All Unpredictable Contingent Event Liabilities Amount	12m(5)	13	N	b; Signed.
2250	RPA '94 Additional Amounts	12m(6)	13	N	b; Signed.
2260	Greater Product or Liability Amount	12m(7)	13	N	b; Signed.

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
2270	Preliminary Additional Funding Charge Amount	12n	13	N	b; Signed.
2280	Contributions Needed To Increase Current Liability Percentage To 100% Amount	12o	13	N	b; Signed.
2290	Less of Charges or Contributions Amount	12p	13	N	b; Signed.
2300	Transition Rule Amount	12q	13	N	b; Signed.
2310	Terminus Character	NA	1		Value = "#"

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
2320	Optional Rule Amount	12r	13	N	b; Signed.
2330	Optional and Transition Rule Amount	12s	13	N	b; Signed.
2340	Additional Funding Charge Prior To Adjustment Amount	12t	13	N	b; Signed.
2350	Adjusted Additional Funding Charge Percentage	12u-PERCENT	4	N	b; Unsigned. Numerics with one implied decimal.
2360	Adjusted Additional Funding Charge Amount	12u-AMOUNT	13	N	b; Signed.
2370	OBRA '87 Current Liability Amount	13a	13	N	b; Signed.
2380	Adjusted Value of Assets Amount	13b	13	N	b; Signed.
2390	Funded Current Liability Percentage	13c	4	N	b; Unsigned. Numerics with two implied decimals.
2400	Unfunded Current Liability Amount	13d	13	N	b; Signed.
2410	Outstanding Balance of Unfunded Old Liability Amount	13e	13	N	b; Signed.
2420	Liability Attributable to Any Unpredictable Contingent Event Benefit Amount	13f	13	N	b; Signed.
2430	Unfunded New Liability Amount	13g	13	N	b; Signed.
2440	Unfunded New Liability Percentage	13h-PERCENT	4	N	b; Unsigned. Numerics with two implied decimals.
2450	Unfunded New Liability Amount	13h-AMOUNT	13	N	b; Signed.
2460	Unfunded Old Liability Amount	13i	13	N	b; Signed.
2470	Deficit Reduction Contribution Amount	13j	13	N	b; Signed.
2480	Net Amortization Charge for Certain Bases Amount	13k	13	N	b; Signed.
2490	Benefits Paid During Year Attributable To Unpredictable Contingent Event Amount	13l(1)	13	N	b; Signed.
2500	Unfunded Current Liability Percentage	13l(2)	4	N	b; Unsigned. Numerics with two implied decimals.

**Schedule B, Page 6**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
2510	Transition Percentage	13l(3)	4	N	Unsigned. Must be 8000 with two implied decimals on 1999 forms; 9000 with two implied decimals on 2000 forms.
2520	Unpredictable Event Product Amount	13l(4)	13	N	b; Signed.
2530	Amortization of All Unpredictable Contingent Event Liabilities Amount	13l(5)	13	N	b; Signed.
2540	Greater of Product or Liability Amount	13l(6)	13	N	b; Signed.
2550	Additional Funding Charge 2 Amount	13m	13	N	b; Signed.
2560	Assets Needed to Increase Current Liability Percentage to 100% Amount	13n	13	N	b; Signed.
2570	Less of Charges or Assets Amount	13o	13	N	b; Signed.
2580	Interest Adjustment Amount	13p	13	N	b; Signed.
2590	Additional Funding Charge 3 Amount	13q	13	N	b; Signed.
2600	Initial Funded Current Liability Percentage	14a	4	N	b; Unsigned. Numerics with two implied decimals.
2610	Target Percentage for Transition Rule	14b	4	N	b; Unsigned. Numerics with two implied decimals.
2620	Target Amount	14c	13	N	b; Signed.
2630	Additional Funding Charge 4 Amount	14d	13	N	b; Signed.
2640	Additional Funding Charge Under Transition Rule Amount	14e	13	N	b; Signed.
2650	Terminus Character	NA	1		Value = "#"



## 9. Schedule C

### Schedule C, Page 1

no.	Identification	Form Ref	Length	Type	Description
0000	Control Information	NA	32		
0100	Plan Year Beginning Date	PLAN YEAR BEGIN	8	N	b; Format: YYYYMMDD
0110	Tax Period End	TAX PERIOD	8	N	b; Format: YYYYMMDD
0120	Three Digit Plan Number	B	3	N	Unsigned. Valid range: 001-999.
0130	Sponsor EIN	D	9	N	Unsigned.
0140	Compensation Paid By Plan to All Persons Receiving Less Than \$5,000.	PART I - 1	12	N	b; Unsigned.
0150	Service Provider Name (1)	PART I - 2a(1)-NAME	35	A/N	
0160	Service Provider EIN (1)	PART I - 2b(1)-EIN	9	N	Unsigned.
0170	Service Provider Plan Position (1)	PART I - 2c(1)-Position	25	A/N	Must have value = "Contract Administrator"
0180	Service Provider Relationship (1)	PART I - 2d(1)-Relationship	25	A/N	
0190	Service Provider Salary (1)	PART I - 2e(1)-Salary	9	N	b; Unsigned.
0200	Service Provider Fees (1)	PART I - 2f(1)-FEE	9	N	b; Unsigned.
0210	Service Provider Code (1)	PART I - 2g(1)-CODE	4	N	Unsigned. Must have value = "12"
0220	Service Provider Name (2)	PART I - 2a(2)-NAME	35	A/N	
0230	Service Provider EIN (2)	PART I - 2b(2)-EIN	9	N	Unsigned.
0240	Service Provider Plan Position (2)	PART I - 2c(2)-Position	25	A/N	
0250	Service Provider Relationship (2)	PART I - 2d(2)-Relationship	25	A/N	

**Schedule C, Page 1**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0260	Service Provider Salary (2)	PART I - 2e(2)- Salary	9	N	b; Unsigned.
0270	Service Provider Fees (2)	PART I - 2f(2)-FEE	9	N	b; Unsigned.
0280	Service Provider Code (2)	PART I - 2g(2)- CODE	4	N	Unsigned.
0290	Terminus Character	NA	1		Value = "#"

**Schedule C, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0300	Service Provider Name (3)	PART I - 2a(3)-NAME	35	A/N	
0310	Service Provider EIN (3)	PART I - 2b(3)-EIN	9	N	Unsigned.
0320	Service Provider Plan Position (3)	PART I - 2c(3)-Position	25	A/N	
0330	Service Provider Relationship (3)	PART I - 2d(3)-Relationship	25	A/N	
0340	Service Provider Salary (3)	PART I - 2e(3)-Salary	9	N	b; Unsigned.
0350	Service Provider Fees (3)	PART I - 2f(3)-FEE	9	N	b; Unsigned.
0360	Service Provider Code (3)	PART I - 2g(3)-CODE	4	N	Unsigned.
0370	Service Provider Name (4)	PART I - 2a(4)-NAME	35	A/N	
0380	Service Provider EIN (4)	PART I - 2b(4)-EIN	9	N	Unsigned.
0390	Service Provider Plan Position (4)	PART I - 2c(4)-Position	25	A/N	
0400	Service Provider Relationship (4)	PART I - 2d(4)-Relationship	25	A/N	
0410	Service Provider Salary (4)	PART I - 2e(4)-Salary	9	N	b; Unsigned.
0420	Service Provider Fees (4)	PART I - 2f(4)-FEE	9	N	b; Unsigned.
0430	Service Provider Code (4)	PART I - 2g(4)-CODE	4	N	Unsigned.
0440	Service Provider Name (5)	PART I - 2a(5)-NAME	35	A/N	
0450	Service Provider EIN (5)	PART I - 2b(5)-EIN	9	N	Unsigned.

**Schedule C, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0460	Service Provider Plan Position (5)	PART I - 2c(5)- position	25	A/N	
0470	Service Provider Relationship (5)	PART I - 2d(5)- relationship	25	A/N	
0480	Service Provider Salary (5)	PART I - 2e(5)- salary	9	N	b; Unsigned.
0490	Service Provider Fees (5)	PART I - 2f(5)-FEE	9	N	b; Unsigned.
0500	Service Provider Code (5)	PART I - 2g(5)- CODE	4	N	Unsigned.
0510	Terminus Character	NA	1		Value = "#"

**Schedule C, Page 3**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0520	Termination Information - Name [1]	PART II(a)[1]	35	A/N	
0530	Termination Information - EIN [1]	PART II(b)[1]	9	N	Unsigned.
0540	Termination Information - Position [1]	PART II(c)[1]	25	A/N	
0550	Termination Information - Street Address [1]	PART II(d)-Address [1]	35	A/N	
0560	Termination Information - City [1]	PART II(d)-CITY [1]	20	A/N	
0570	Termination Information - State [1]	PART II(d)-STATE [1]	2	A/N	
0580	Termination Information - Zip Code [1]	PART II(d)-ZIP [1]	9	N	Unsigned.
0590	Termination Information - Telephone No. [1]	PART II(e) [1]	10	N	Unsigned.
0600	Termination Information - Explanation [1]	PART II(1) [1]	250	A/N	
0610	Termination Information - Name [2]	PART II(a)[2]	35	A/N	
0620	Termination Information - EIN [2]	PART II(b)[2]	9	N	Unsigned.
0630	Termination Information - Position [2]	PART II(c)[2]	25	A/N	
0640	Termination Information - Street Address [2]	PART II(d)-Address [2]	35	A/N	
0650	Termination Information - City [2]	PART II(d)-CITY [2]	20	A/N	
0660	Termination Information - State [2]	PART II(d)-STATE [2]	2	A/N	
0670	Termination Information - Zip Code [2]	PART II(d)-ZIP [2]	9	N	Unsigned.
0680	Termination Information - Telephone No. [2]	PART II(e) [2]	10	N	Unsigned.

**Schedule C, Page 3**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0690	Termination Information - Explanation [2]	PART II(1) [2]	250	A/N	
0700	Termination Information - Name [3]	PART II(a)[3]	35	A/N	
0710	Termination Information - EIN [3]	PART II(b)[3]	9	N	Unsigned.
0720	Termination Information - Position [3]	PART II(c)[3]	25	A/N	
0730	Termination Information - Street Address [3]	PART II(d)-Address [3]	35	A/N	
0740	Termination Information - City [3]	PART II(d)-CITY [3]	20	A/N	
0750	Termination Information - State [3]	PART II(d)-STATE [3]	2	A/N	
0760	Termination Information - Zip Code [3]	PART II(d)-ZIP [3]	9	N	Unsigned.
0770	Termination Information - Telephone No. [3]	PART II(e) [3]	10	N	Unsigned.
0780	Termination Information - Explanation [3]	PART II(1) [3]	250	A/N	
0790	Terminus Character	NA	1		Value = "#"

## 10. Schedule D

### Schedule D, Page 1

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0100	Plan Year Beginning Date	PLAN YEAR BEGIN	8	N	b; Format: YYYYMMDD
0110	Tax Period End	TAX PERIOD	8	N	b; Format: YYYYMMDD
0120	Three Digit Plan Number	B	3	N	Unsigned. Valid range: 001-999
0130	Sponsor/DFE EIN	D	9	N	Unsigned.
0140	Name of MTIA, CCT, PSA, or 103-12IE [1]	Part I (a)- NAME [1]	35	A/N	
0150	Name of Sponsor [1]	Part I (b)- NAME [1]	35	A/N	
0160	EIN/PN [1]	Part I (c)- EIN/PN [1]	12	N	b; Unsigned.
0170	Entity Code [1]	Part I (d)- CODE [1]	1	A/N	b; M = MTIA, C = CCT, P = PSA, E = 103-12 IE.
0180	Dollar Value of Interest In MTIA, CCT, PSA, or 103-12IE At End of Year [1]	Part I (e)- Interest [1]	12	N	b; Unsigned.
0190	Name of MTIA, CCT, PSA, or 103-12IE [2]	Part I (a)- NAME [2]	35	A/N	
0200	Name of Sponsor [2]	Part I (b)- NAME [2]	35	A/N	
0210	EIN/PN [2]	Part I (c)- EIN/PN [2]	12	N	b; Unsigned.
0220	Entity Code [2]	Part I (d)- CODE [2]	1	A/N	b; M = MTIA, C = CCT, P = PSA, E = 103-12 IE.
0230	Dollar Value of Interest In MTIA, CCT, PSA, or 103-12IE At End of Year [2]	Part I (e)- Interest [2]	12	N	b; Unsigned.
0240	Name of MTIA, CCT, PSA, or 103-12IE [3]	Part I (a)- NAME [3]	35	A/N	
0250	Name of Sponsor [3]	Part I (b)- NAME [3]	35	A/N	
0260	EIN/PN [3]	Part I (c)- EIN/PN [3]	12	N	b; Unsigned.
0270	Entity Code [3]	Part I (d)- CODE [3]	1	A/N	b; M = MTIA, C = CCT, P = PSA, E = 103-12 IE.
0280	Dollar Value of Interest In MTIA, CCT, PSA, or 103-12IE At End of Year [3]	Part I (e)- Interest [3]	12	N	b; Unsigned.
0290	Name of MTIA, CCT, PSA, or 103-12IE [4]	Part I (a)- NAME [4]	35	A/N	

**Schedule D, Page 1**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0300	Name of Sponsor [4]	Part I (b)- NAME [4]	35	A/N	
0310	EIN/PN [4]	Part I (c)- EIN/PN [4]	12	N	b; Unsigned.
0320	Entity Code [4]	Part I (d)- CODE [4]	1	A/N	b; M = MTIA, C = CCT, P = PSA, E = 103-12 IE.
0330	Dollar Value of Interest In MTIA, CCT, PSA, or 103- 12IE At End of Year [4]	Part I (e)- Interest [4]	12	N	b; Unsigned.
0340	Terminus Character	NA	1		Value = "#"



**Schedule D, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0350	Name of MTIA, CCT, PSA, or 103-12IE [5]	Part I (a)-NAME [5]	35	A/N	
0360	Name of Sponsor [5]	Part I (b)-NAME [5]	35	A/N	
0370	EIN/PN [5]	Part I (c)-EIN/PN [5]	12	N	b; Unsigned.
0380	Entity Code [5]	Part I (d)-CODE [5]	1	A/N	b; M = MTIA, C = CCT, P = PSA, E = 103-12 IE.
0390	Dollar Value of Interest In MTIA, CCT, PSA, or 103-12IE At End of Year [5]	Part I (e)-Interest [5]	12	N	b; Unsigned.
0400	Name of MTIA, CCT, PSA, or 103-12IE [6]	Part I (a)-NAME [6]	35	A/N	
0410	Name of Sponsor [6]	Part I (b)-NAME [6]	35	A/N	
0420	EIN/PN [6]	Part I (c)-EIN/PN [6]	12	N	b; Unsigned.
0430	Entity Code [6]	Part I (d)-CODE [6]	1	A/N	b; M = MTIA, C = CCT, P = PSA, E = 103-12 IE.
0440	Dollar Value of Interest In MTIA, CCT, PSA, or 103-12IE At End of Year [6]	Part I (e)-Interest [6]	12	N	b; Unsigned.
0450	Name of MTIA, CCT, PSA, or 103-12IE [7]	Part I (a)-NAME [7]	35	A/N	
0460	Name of Sponsor [7]	Part I (b)-NAME [7]	35	A/N	
0470	EIN/PN [7]	Part I (c)-EIN/PN [7]	12	N	b; Unsigned.
0480	Entity Code [7]	Part I (d)-CODE [7]	1	A/N	b; M = MTIA, C = CCT, P = PSA, E = 103-12 IE.
0490	Dollar Value of Interest In MTIA, CCT, PSA, or 103-12IE At End of Year [7]	Part I (e)-Interest [7]	12	N	b; Unsigned.
0500	Name of MTIA, CCT, PSA, or 103-12IE [8]	Part I (a)-NAME [8]	35	A/N	
0510	Name of Sponsor [8]	Part I (b)-NAME [8]	35	A/N	
0520	EIN/PN [8]	Part I (c)-EIN/PN [8]	12	N	b; Unsigned.
0530	Entity Code [8]	Part I (d)-CODE [8]	1	A/N	b; M = MTIA, C = CCT, P = PSA, E = 103-12 IE.

**Schedule D, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0540	Dollar Value of Interest In MTIA, CCT, PSA, or 103-12IE At End of Year [8]	Part I (e)-Interest [8]	12	N	b; Unsigned.
0550	Name of MTIA, CCT, PSA, or 103-12IE [9]	Part I (a)-NAME [9]	35	A/N	
0560	Name of Sponsor [9]	Part I (b)-NAME [9]	35	A/N	
0570	EIN/PN [9]	Part I (c)-EIN/PN [9]	12	N	b; Unsigned.
0580	Entity Code [9]	Part I (d)-CODE [9]	1	A/N	b; M = MTIA, C = CCT, P = PSA, E = 103-12 IE.
0590	Dollar Value of Interest In MTIA, CCT, PSA, or 103-12IE At End of Year [9]	Part I (e)-Interest [9]	12	N	b; Unsigned.
0600	Name of MTIA, CCT, PSA, or 103-12IE [10]	Part I (a)-NAME [10]	35	A/N	
0610	Name of Sponsor [10]	Part I (b)-NAME [10]	35	A/N	
0620	EIN/PN [10]	Part I (c)-EIN/PN [10]	12	N	b; Unsigned.
0630	Entity Code [10]	Part I (d)-CODE [10]	1	A/N	b; M = MTIA, C = CCT, P = PSA, E = 103-12 IE.
0640	Dollar Value of Interest In MTIA, CCT, PSA, or 103-12IE At End of Year [10]	Part I (e)-Interest [10]	12	N	b; Unsigned.
0650	Terminus Character	NA	1		Value = "#"

**Schedule D, Page 3**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0660	Plan Name [1]	Part II (a)-NAME [1]	35	A/N	
0670	Name of Plan Sponsor [1]	Part II (b)-NAME [1]	35	A/N	
0680	EIN [1]	Part II (c)-EIN [1]	9	N	Unsigned.
0690	PN [1]	Part II (c)-PN [1]	3	N	Unsigned.
0700	Plan Name [2]	Part II (a)-NAME [2]	35	A/N	
0710	Name of Plan Sponsor [2]	Part II (b)-NAME [2]	35	A/N	
0720	EIN [2]	Part II (c)-EIN [2]	9	N	Unsigned.
0730	PN [2]	Part II (c)-PN [2]	3	N	Unsigned.
0740	Plan Name [3]	Part II (a)-NAME [3]	35	A/N	
0750	Name of Plan Sponsor [3]	Part II (b)-NAME [3]	35	A/N	
0760	EIN [3]	Part II (c)-EIN [3]	9	N	Unsigned.
0770	PN [3]	Part II (c)-PN [3]	3	N	Unsigned.
0780	Plan Name [4]	Part II (a)-NAME [4]	35	A/N	
0790	Name of Plan Sponsor [4]	Part II (b)-NAME [4]	35	A/N	
0800	EIN [4]	Part II (c)-EIN [4]	9	N	Unsigned.
0810	PN [4]	Part II (c)-PN [4]	3	N	Unsigned.
0820	Plan Name [5]	Part II (a)-NAME [5]	35	A/N	
0830	Name of Plan Sponsor [5]	Part II (b)-NAME [5]	35	A/N	
0840	EIN [5]	Part II (c)-EIN [5]	9	N	Unsigned.
0850	PN [5]	Part II (c)-PN [5]	3	N	Unsigned.
0860	Plan Name [6]	Part II (a)-NAME [6]	35	A/N	

**Schedule D, Page 3**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0870	Name of Plan Sponsor [6]	Part II (b)- NAME [6]	35	A/N	
0880	EIN [6]	Part II (c)- EIN [6]	9	N	Unsigned.
0890	PN [6]	Part II (c)- PN [6]	3	N	Unsigned.
0900	Plan Name [7]	Part II (a)- NAME [7]	35	A/N	
0910	Name of Plan Sponsor [7]	Part II (b)- NAME [7]	35	A/N	
0920	EIN [7]	Part II (c)- EIN [7]	9	N	Unsigned.
0930	PN [7]	Part II (c)- PN [7]	3	N	Unsigned.
0940	Plan Name [8]	Part II (a)- NAME [8]	35	A/N	
0950	Name of Plan Sponsor [8]	Part II (b)- NAME [8]	35	A/N	
0960	EIN [8]	Part II (c)- EIN [8]	9	N	Unsigned.
0970	PN [8]	Part II (c)- PN [8]	3	N	Unsigned.
0980	Terminus Character	NA	1		Value = "#"

# 11. Schedule E

## Schedule E, Page 1

no.	Identification	Form Ref	Length	Type	Description
0000	Control Information	NA	32		
0100	Plan Year Beginning Date	PLAN YEAR BEGIN	8	N	b; Format: YYYYMMDD
0110	Tax Period End	TAX PERIOD	8	N	b; Format: YYYYMMDD
0120	Three Digit Plan Number	B	3	N	Unsigned, 001-999.
0130	Sponsor EIN	D	9	N	Unsigned.
0140	ESOP Have An Outstanding Securities Acquisition Loan Within the Meaning of Code Sec. 133	1a	1	A/N	b; 1=Yes; 2=No.
0150	Employer Maintaining the ESOP Pay Dividends On the Employers Stock	1b	1	A/N	b; 1=Yes; 2=No.
0160	Total Value of ESOP Assets	2	13	N	b; Signed.
0170	Stock Conversion Formula 1	3	10	A/N	
0180	Employee Securities Released Method Codes [A indicator]	4a [A]	1	A/N	b; A=Principal and Interest (Excise Tax Regulations section 54.4975-7(b)(8)(i);
0190	Employee Securities Released Method Codes [B indicator]	4a [B]	1	A/N	b; B=Principal only (Excise Tax Regulations section 54.4975- 7(b)(8)(ii);
0200	Employee Securities Released Method Codes [C indicator]	4a [C]	1	A/N	b; C=Other.
0210	Unallocated Securities Used to Repay Any Exempt Loan	5	1	A/N	b; 1=Yes; 2=No.
0220	ESOP Loan Part of A Back to Back Loan	6a	1	A/N	b; 1=Yes; 2=No.
0230	Terms of the Loans Substantially Similar	6b	1	A/N	b; 1=Yes; 2=No.
0240	Two Loans Have the Same Amortization Schedule	6c	1	A/N	b; 1=Yes; 2=No.
0250	Loan An Immediate Allocation Loan As Defined In Code Section 133(b)(1)(B)	7	1	A/N	b; 1=Yes; 2=No.
0260	Date of the Securities Acquisition Loan	8a	8	N	b; Format: YYYYMMDD

**Schedule E, Page 1**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0270	Terminus Character	NA	1		Value = "#"

**Schedule E, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0280	After Acquisition of Employer Securities, ESOP Own More than 50% of Each Class of Stock	8b	1	A/N	b; 1=Yes; 2=No.
0290	Does the Securities Acquisition Loan Satisfy One of the Transition Rules	8c	1	A/N	b; 1=Yes; 2=No.
0300	Payee Name	8d-NAME	35	A/N	
0310	Payee Street Address	8d-STREET	35	A/N	
0320	Payee City	8d-CITY	22	A/N	
0330	Payee State	8d-STATE	2	A/N	
0340	Payee Zip Code	8d-ZIP	9	N	b.
0350	Amount of Interest Paid on the Securities Acquisition Loan	9	13	N	b; Signed.
0360	Securities Disposed of Within 3 Years After the Plan Acquired Section 133 Securities	10a	1	A/N	b; 1=Yes; 2=No.
0370	One or More of the Exceptions Provided In Code Section 4978B(d) Apply	10b	1	A/N	b; 1=Yes; 2=No.
0380	ESOP's Securities Acquisition Loans Refinanced During This Reporting Period	11a	1	A/N	b; 1=Yes; 2=No.
0390	Refinancing Meet the Requirements of Act Section 1602 of SBJPA 1996	11b	1	A/N	b; 1=Yes; 2=No.
0400	Amount of the Dividends Paid Exceed the Employer's Current Earnings/Profits	12a	1	A/N	b; 1=Yes; 2=No.
0410	Amount Paid a Dividend Under Applicable State Law	12b	1	A/N	b; 1=Yes; 2=No.
0420	Dividends to Repay Loan Generated By Securities Not Acquired With Proceeds of the Loan	13	1	A/N	b; 1=Yes; 2=No.

**Schedule E, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0430	Dividends Paid With Respect to Employer Securities That Satisfy Transition Rules	14	1	A/N	b; 1=Yes; 2=No.
0440	Class of Stock [1]	15a-CLASS [1]	20	A/N	
0450	Common/Preferred Stock [1]	15b-CLASS [1]	1	A/N	b; C= Common Stock; P= Preferred Stock.
0460	Readily Tradable [1]	15c-CLASS [1]	1	A/N	b; 1=Yes; 2=No.
0470	Dividend Rate [1]	15d-CLASS [1]	4	N	b; Unsigned. Numerics with two implied decimals.
0480	Dividends Paid [1]	15e-CLASS [1]	13	N	b; Signed
0490	Repay With Allocated Stock [1]	15f(1)-CLASS [1]	13	N	b; Signed
0500	Repay With Unallocated Stock [1]	15f(2)-CLASS [1]	13	N	b; Signed
0510	Terminus Character	NA	1		Value = "#"



**Schedule E, Page 3**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0520	Class of Stock [2]	15a-CLASS [2]	20	A/N	
0530	Common/Preferred Stock [2]	15b-CLASS [2]	1	A/N	b; C= Common Stock; P= Preferred Stock.
0540	Readily Tradable [2]	15c-CLASS [2]	1	A/N	b; 1=Yes; 2=No.
0550	Dividend Rate [2]	15d-CLASS [2]	4	N	b; Unsigned. Numerics with two implied decimals.
0560	Dividends Paid [2]	15e-CLASS [2]	13	N	b; Signed
0570	Repay With Allocated Stock [2]	15f(1)- CLASS [2]	13	N	b; Signed
0580	Repay With Unallocated Stock [2]	15f(2)- CLASS [2]	13	N	b; Signed
0590	Class of Stock [3]	15a-CLASS [3]	20	A/N	
0600	Common/Preferred Stock [3]	15b-CLASS [3]	1	A/N	b; C= Common Stock; P= Preferred Stock.
0610	Readily Tradable [3]	15c-CLASS [3]	1	A/N	b; 1=Yes; 2=No.
0620	Dividend Rate [3]	15d-CLASS [3]	4	N	b; Unsigned. Numerics with two implied decimals.
0630	Dividends Paid [3]	15e-CLASS [3]	13	N	b; Signed
0640	Repay With Allocated Stock [3]	15f(1)- CLASS [3]	13	N	b; Signed
0650	Repay With Unallocated Stock [3]	15f(2)- CLASS [3]	13	N	b; Signed
0660	Class of Stock [4]	15a-CLASS [4]	20	A/N	
0670	Common/Preferred Stock [4]	15b-CLASS [4]	1	A/N	b; C= Common Stock; P= Preferred Stock.
0680	Readily Tradable [4]	15c-CLASS [4]	1	A/N	b; 1=Yes; 2=No.
0690	Dividend Rate [4]	15d-CLASS [4]	4	N	b; Unsigned. Numerics with two implied decimals.
0700	Dividends Paid [4]	15e-CLASS [4]	13	N	b; Signed
0710	Repay With Allocated Stock [4]	15f(1)- CLASS [4]	13	N	b; Signed
0720	Repay With Unallocated Stock [4]	15f(2)- CLASS [4]	13	N	b; Signed

**Schedule E, Page 3**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0730	Total Dividends Paid to Participants	15e-TOTAL	13	N	b; Signed
0740	Total Dividends - Allocated Stock	15f(1)-TOTAL	13	N	b; Signed
0750	Total Dividends - Unallocated Stock	15f(2)-TOTAL	13	N	b; Signed
0760	Terminus Character	NA	1		Value = "#"

## 12. Schedule F

### Schedule F, Page 1

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0100	Plan Year Beginning Date	PLAN YEAR BEGIN	8	N	Format: YYYYMMDD
0110	Tax Period End	TAX PERIOD	8	N	Format: YYYYMMDD
0120	Three Digit Plan Number	B	3	N	Unsigned. Valid range: 001-999.
0130	Sponsor EIN	D	9	N	Unsigned.
0140	Fringe Benefit Code (A indicator)	1 [A]	1	A/N	b; A=125 (Cafeteria plan).
0150	Fringe Benefit Code (B indicator)	1 [B]	1	A/N	b; B=127 (Educational assistance program).
0160	Fringe Benefit Code (C indicator)	1 [C]	1	A/N	b; C=137 (Adoption assistance program).
0170	Total Number of Employees of the Employer	2	8	N	b; Unsigned.
0180	Total Number of Employees Eligible to Participate In the Plan	3	8	N	b; Unsigned.
0190	Total Number of Employees Participating In the Plan	4	8	N	b; Unsigned.
0200	Total Cost of the Fringe Benefit Plan for the Plan Year	5	13	N	b; Signed.
0210	Fringe Benefit Plan Terminate In this Plan Year	6	1	A/N	b; 1= Yes; 2= No.
0220	Terminus Character		1		Value = "#"

## 13. Schedule G

### Schedule G, Page 1

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0100	Plan Year Beginning Date	PLAN YEAR BEGIN	8	N	Format: YYYYMMDD
0110	Tax Period End	TAX PERIOD	8	N	Format: YYYYMMDD
0120	Three Digit Plan Number	B	3	N	Unsigned. Valid range: 001-999.
0130	Sponsor EIN	D	9	N	Unsigned
0140	Party In Interest 1	Ia	1	A/N	
0150	Obligor Name 1	Ib Name 1	35	A/N	
0160	Obligor Street 1	Ib Street 1	35	A/N	
0170	Obligor City 1	Ib City 1	22	A/N	
0180	Obligor State 1	Ib State 1	2	A/N	
0190	Obligor Zip 1	Ib Zip 1	9	N	Unsigned
0200	Original Amount of Loan 1	Ic 1	13	N	b; Signed
0210	Amount of Principal Received 1	Id 1	13	N	b; Signed
0220	Amount of Interest Received 1	Ie 1	13	N	b; Signed
0230	Unpaid Balance 1	If 1	13	N	b; Signed
0240	Description of Loan 1	Ig 1	70	A/N	
0250	Amount of Principal Overdue 1	Ih 1	13	N	b; Signed
0260	Amount of Interest Overdue 1	Ii 1	13	N	b; Signed
0270	Terminus Character	NA	1		Value = "#"

**Schedule G, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0280	Party In Interest 2	Ia	1	A/N	
0290	Obligor Name 2	Ib Name 2	35	A/N	
0300	Obligor Street 2	Ib Street 2	35	A/N	
0310	Obligor City 2	Ib City 2	22	A/N	
0320	Obligor State 2	Ib State 2	2	A/N	
0330	Obligor Zip 2	Ib Zip 2	9	N	Unsigned
0340	Original Amount of Loan 2	Ic 2	13	N	b; Signed
0350	Amount of Principal Received 2	Id 2	13	N	b; Signed
0360	Amount of Interest Received 2	Ie 2	13	N	b; Signed
0370	Unpaid Balance 2	If 2	13	N	b; Signed
0380	Description of Loan 2	Ig 2	70	A/N	
0390	Amount of Principal Overdue 2	Ih 2	13	N	b; Signed
0400	Amount of Interest Overdue 2	Ii 2	13	N	b; Signed
0410	Party In Interest 3	Ia 2	1	A/N	
0420	Obligor Name 3	Ib Name 3	35	A/N	
0430	Obligor Street 3	Ib Street 3	35	A/N	
0440	Obligor City 3	Ib City 3	22	A/N	
0450	Obligor State 3	Ib State 3	2	A/N	
0460	Obligor Zip 3	Ib Zip 3	9	N	Unsigned
0470	Original Amount of Loan 3	Ic 3	13	N	b; Signed
0480	Amount of Principal Received 3	Id 3	13	N	b; Signed
0490	Amount of Interest Received 3	Ie 3	13	N	b; Signed
0500	Unpaid Balance 3	If 3	13	N	b; Signed
0510	Description of Loan 3	Ig 3	70	A/N	
0520	Amount of Principal Overdue 3	Ih 3	13	N	b; Signed
0530	Amount of Interest Overdue 3	Ii 3	13	N	b; Signed
0540	Terminus Character	NA	1		Value = "#"

**Schedule G, Page 3**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0550	Party In Interest 1	Ila 1	1	A/N	
0560	Lessor/Lessee Name 1	Ilb 1	35	A/N	
0570	Relationship to Plan 1	Ilc 1	35	A/N	
0580	Terms and Description 1	Ild 1	70	A/N	
0590	Original Cost 1	Ile 1	13	N	b; Signed
0600	Current Value 1	Ilf 1	13	N	b; Signed
0610	Gross Rental Receipts 1	Ilg 1	13	N	b; Signed
0620	Expenses Paid 1	Ilh 1	13	N	b; Signed
0630	Net Receipts 1	Ili 1	13	N	b; Signed
0640	Amount in Arrears 1	Ilj 1	13	N	b; Signed
0650	Party In Interest 2	Ila 2	1	A/N	
0660	Lessor/Lessee Name 2	Ilb 2	35	A/N	
0670	Relationship to Plan 2	Ilc 2	35	A/N	
0680	Terms and Description 2	Ild 2	70	A/N	
0690	Original Cost 2	Ile 2	13	N	b; Signed
0700	Current Value 2	Ilf 2	13	N	b; Signed
0710	Gross Rental Receipts 2	Ilg 2	13	N	b; Signed
0720	Expenses Paid 2	Ilh 2	13	N	b; Signed
0730	Net Receipts 2	Ili 2	13	N	b; Signed
0740	Amount in Arrears 2	Ilj 2	13	N	b; Signed
0750	Party In Interest 3	Ila 3	1	A/N	
0760	Lessor/Lessee Name 3	Ilb 3	35	A/N	
0770	Relationship to Plan 3	Ilc 3	35	A/N	
0780	Terms and Description 3	Ild 3	70	A/N	
0790	Original Cost 3	Ile 3	13	N	b; Signed
0800	Current Value 3	Ilf 3	13	N	b; Signed
0810	Gross Rental Receipts 3	Ilg 3	13	N	b; Signed
0820	Expenses Paid 3	Ilh 3	13	N	b; Signed
0830	Net Receipts 3	Ili 3	13	N	b; Signed
0840	Amount in Arrears 3	Ilj 3	13	N	b; Signed
0850	Terminus Character	NA	1		Value = "#"

**Schedule G, Page 4**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0860	Identity of Party 1	IIIa 1	35	A/N	
0870	Relationship to Plan 1	IIIb 1	35	A/N	
0880	Description of Transactions 1	IIIc 1	70	A/N	
0890	Purchase Price 1	III d 1	13	N	b; Signed
0900	Selling Price 1	IIIe 1	13	N	b; Signed
0910	Lease Rental 1	III f 1	13	N	b; Signed
0920	Expenses Incurred 1	III g 1	13	N	b; Signed
0930	Cost of Asset 1	III h 1	13	N	b; Signed
0940	Current Value of Asset 1	III i 1	13	N	b; Signed
0950	Net Gain/Loss 1	III j 1	13	N	b; Signed
0960	Identity of Party 2	IIIa 2	35	A/N	
0970	Relationship to Plan 2	IIIb 2	35	A/N	
0980	Description of Transactions 2	IIIc 2	70	A/N	
0990	Purchase Price 2	III d 2	13	N	b; Signed
1000	Selling Price 2	IIIe 2	13	N	b; Signed
1010	Lease Rental 2	III f 2	13	N	b; Signed
1020	Expenses Incurred 2	III g 2	13	N	b; Signed
1030	Cost of Asset 2	III h 2	13	N	b; Signed
1040	Current Value of Asset 2	III i 2	13	N	b; Signed
1050	Net Gain/Loss 2	III j 2	13	N	b; Signed
1060	Identity of Party 3	IIIa 3	35	A/N	
1070	Relationship to Plan 3	IIIb 3	35	A/N	
1080	Description of Transactions 3	IIIc 3	70	A/N	
1090	Purchase Price 3	III d 3	13	N	b; Signed
1100	Selling Price 3	IIIe 3	13	N	b; Signed
1110	Lease Rental 3	III f 3	13	N	b; Signed
1120	Expenses Incurred 3	III g 3	13	N	b; Signed
1130	Cost of Asset 3	III h 3	13	N	b; Signed
1140	Current Value of Asset 3	III i 3	13	N	b; Signed
1150	Net Gain/Loss 3	III j 3	13	N	b; Signed
1160	Terminus Character	NA	1		Value = "#"

# 14. Schedule H

## Schedule H, Page 1

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0100	Plan Year Beginning Date	PLAN YEAR BEGIN	8	N	Format: YYYYMMDD
0110	Tax Period End	TAX PERIOD	8	N	Format: YYYYMMDD
0120	Three Digit Plan Number	B	3	N	Unsigned. Valid range: 001-999.
0130	Sponsor EIN	D	9	N	Unsigned.
0140	Total Noninterest-Bearing Cash - BOY	1a(a)	13	N	b; Signed.
0150	Employer Receivables - BOY	1b(1)(a)	13	N	b; Signed.
0160	Participant Receivables - BOY	1b(2)(a)	13	N	b; Signed.
0170	Other Receivables - BOY	1b(3)(a)	13	N	b; Signed.
0180	Interest-bearing Cash - BOY	1c(1)(a)	13	N	b; Signed.
0190	U.S. Government Securities - BOY	1c(2)(a)	13	N	b; Signed.
0200	Preferred Corporate Debt Instruments - BOY	1c(3)(A)(a)	13	N	b; Signed.
0210	All Other Corporate Debt Instruments - BOY	1c(3)(B)(a)	13	N	b; Signed.
0220	Preferred Corporate Stocks - BOY	1c(4)(A)(a)	13	N	b; Signed.
0230	Common Corporate Stocks - BOY	1c(4)(B)(a)	13	N	b; Signed.
0240	Partnership/Joint Venture Interests - BOY	1c(5)(a)	13	N	b; Signed.
0250	Real Estate (Other Than Employer Real Property) - BOY	1c(6)(a)	13	N	b; Signed.
0260	Loans (Other Than To Participants)	1c(7)(a)	13	N	b; Signed.
0270	Participant Loans - BOY	1c(8)(a)	13	N	b; Signed.
0280	Value of Interest in Common/Collective Trusts - BOY	1c(9)(a)	13	N	b; Signed.
0290	Value of Interest In Pooled- Separate Accounts - BOY	1c(10)(a)	13	N	b; Signed.
0300	Value of Interest In Master Trust Investment Accounts - BOY	1c(11)(a)	13	N	b; Signed.



**Schedule H, Page 1**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0310	Value of Interest In 103-12 Investment Entities - BOY	1c(12)(a)	13	N	b; Signed.
0320	Value of Interest In Registered Investment Companies - BOY	1c(13)(a)	13	N	b; Signed.
0330	Value of Funds Held In Insurance Company General Account - BOY	1c(14)(a)	13	N	b; Signed.
0340	Other General Investments - BOY	1c(15)(a)	13	N	b; Signed.
0350	Total Noninterest-Bearing Cash - EOY	1a(b)	13	N	b; Signed.
0360	Employer Receivables - EOY	1b(1)(b)	13	N	b; Signed.
0370	Participant Receivables - EOY	1b(2)(b)	13	N	b; Signed.
0380	Other Receivables - EOY	1b(3)(b)	13	N	b; Signed.
0390	Interest-bearing Cash/EOY	1c(1)(b)	13	N	b; Signed.
0400	U.S. Government Securities - EOY	1c(2)(b)	13	N	b; Signed.
0410	Preferred Corporate Debt Instruments - EOY	1c(3)(A)(b)	13	N	b; Signed.
0420	All Other Corporate Debt Instruments - EOY	1c(3)(B)(b)	13	N	b; Signed.
0430	Preferred Corporate Stocks - EOY	1c(4)(A)(b)	13	N	b; Signed.
0440	Common Corporate Stocks - EOY	1c(4)(B)(b)	13	N	b; Signed.
0450	Partnership/Joint Venture Interests - EOY	1c(5)(b)	13	N	b; Signed.
0460	Real Estate (Other Than Employer Real Property) - EOY	1c(6)(b)	13	N	b; Signed.
0470	Loans (Other Than to Participants) - EOY	1c(7)(b)	13	N	b; Signed.
0480	Participant Loans - EOY	1c(8)(b)	13	N	b; Signed.
0490	Value of Interest In Common/Collective Trusts - EOY	1c(9)(b)	13	N	b; Signed.
0500	Value of Interest In Pooled-Separate Accounts - EOY	1c(10)(b)	13	N	b; Signed.
0510	Value of Interest In Master Trust Investment Accounts - EOY	1c(11)(b)	13	N	b; Signed.

**Schedule H, Page 1**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0520	Value of Interest In 103-12 Investment Entities - EOY	1c(12)(b)	13	N	b; Signed.
0530	Value of Interest In Registered Investment Companies - EOY	1c(13)(b)	13	N	b; Signed.
0540	Value of Funds Held In Insurance General Account - EOY	1c(14)(b)	13	N	b; Signed.
0550	Other General Investments - EOY	1c(15)(b)	13	N	b; Signed.
0560	Terminus Character	NA	1		Value = "#"

**Schedule H, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0570	Employer Securities - BOY	1d(1)(a)	13	N	b; Signed.
0580	Employer Real Property - BOY	1d(2)(a)	13	N	b; Signed.
0590	Buildings and Other Property Used in Plan Operation - BOY	1e(a)	13	N	b; Signed.
0600	Total Assets - BOY	1f(a)	13	N	b; Signed.
0610	Benefit Claims Payable - BOY	1g(a)	13	N	b; Signed.
0620	Operating Payables - BOY	1h(a)	13	N	b; Signed.
0630	Acquisition Indebtedness - BOY	1i(a)	13	N	b; Signed.
0640	Other Liabilities - BOY	1j(a)	13	N	b; Signed.
0650	Total Liabilities - BOY	1k(a)	13	N	b; Signed.
0660	Net Assets - BOY	1l(a)	13	N	b; Signed.
0670	Employer Securities - EOY	1d(1)(b)	13	N	b; Signed.
0680	Employer Real Property - EOY	1d(2)(b)	13	N	b; Signed.
0690	Buildings and Other Property Used in Plan Operation - EOY	1e(b)	13	N	b; Signed.
0700	Total Assets - EOY	1f(b)	13	N	b; Signed.
0710	Benefit Claims Payable - EOY	1g(b)	13	N	b; Signed.
0720	Operating Payables - EOY	1h(b)	13	N	b; Signed.
0730	Acquisition Indebtedness - EOY	1i(b)	13	N	b; Signed.
0740	Other Liabilities - EOY	1j(b)	13	N	b; Signed.
0750	Total Liabilities - EOY	1k(b)	13	N	b; Signed.
0760	Net Assets - EOY	1l(b)	13	N	b; Signed.
0770	Employers Contributions	2a(1)(A)(a)	13	N	b; Signed.
0780	Participants Contributions	2a(1)(B)(a)	13	N	b; Signed.
0790	Other Contributions	2a(1)(C)(a)	13	N	b; Signed.
0800	Noncash Contributions	2a(2)(a)	13	N	b; Signed.
0810	Total Contributions	2a(3)(b)	13	N	b; Signed.
0820	Interest-bearing Cash	2b(1)(A)(a)	13	N	b; Signed.
0830	U.S. Government Securities	2b(1)(B)(a)	13	N	b; Signed.
0840	Long-term Corporate Debt Instruments	2b(1)(C)(a)	13	N	b; Signed.
0850	Loans (Other Than To Participants)	2b(1)(D)(a)	13	N	b; Signed.
0860	Participant Loans	2b(1)(E)(a)	13	N	b; Signed.

**Schedule H, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0870	Other Interest	2b(1)(F)(a)	13	N	b; Signed.
0880	Total Interest	2b(1)(G)(b)	13	N	b; Signed.
0890	Preferred Stock	2b(2)(A)(a)	13	N	b; Signed.
0900	Common Stock	2b(2)(B)(a)	13	N	b; Signed.
0910	Total Dividends	2b(2)(C)(b)	13	N	b; Signed.
0920	Total Rents	2b(3)(b)	13	N	b; Signed.
0930	Aggregate Proceeds	2b(4)(A)(a)	13	N	b; Signed.
0940	Aggregate Carrying Amount	2b(4)(B)(a)	13	N	b; Signed.
0950	Net Gain/Loss on Sale of Assets	2b(4)(C)(b)	13	N	b; Signed.
0960	Terminus Character	NA	1		Value = "#"

**Schedule H, Page 3**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0970	Real Estate Appreciation /Depreciation	2b(5)(A)(a)	13	N	b; Signed.
0980	Other Appreciation /Depreciation	2b(5)(B)(a)	13	N	b; Signed.
0990	Total Appreciation /Depreciation	2b(5)(C)(b)	13	N	b; Signed.
1000	Net Investment Gain (Loss) From Common/Collective Trusts	2b(6)(b)	13	N	b; Signed.
1010	Net Investment Gain (Loss) From Pooled-Separate Accounts	2b(7)(b)	13	N	b; Signed.
1020	Net Investment Gain (Loss) From Master Trust Investment Accounts	2b(8)(b)	13	N	b; Signed.
1030	Net Investment Gain (Loss) From 103-12 Investment Entities	2b(9)(b)	13	N	b; Signed.
1040	Net Investment Gain (Loss) From Registered Investment Companies	2b(10)(b)	13	N	b; Signed.
1050	Other Income	2c(b)	13	N	b; Signed.
1060	Total Income	2d(b)	13	N	b; Signed.
1070	Benefit Payments Directly to Participants or Beneficiaries	2e(1)(a)	13	N	b; Signed.
1080	Benefit Payments to Insurance Carriers	2e(2)(a)	13	N	b; Signed.
1090	Other Benefit Payments	2e(3)(a)	13	N	b; Signed.
1100	Total Benefit Payments	2e(4)(b)	13	N	b; Signed.
1110	Total Corrective Distributions	2f(b)	13	N	b; Signed.
1120	Total Deemed Distributions of Participant Loans	2g(b)	13	N	b; Signed.
1130	Total Interest Expense	2h(b)	13	N	b; Signed.
1140	Professional Fees	2i(1)(a)	13	N	b; Signed.
1150	Contract Administrator Fees	2i(2)(a)	13	N	b; Signed.
1160	Investment Advisory and Management Fees	2i(3)(a)	13	N	b; Signed.
1170	Other Administrative Expenses	2i(4)(a)	13	N	b; Signed.
1180	Total Administrative Expenses	2i(5)(b)	13	N	b; Signed.

**Schedule H, Page 3**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1190	Total Expenses	2j(b)	13	N	b; Signed.
1200	Net Income (Loss)	2k(b)	13	N	b; Signed.
1210	Total Transfers of Assets To This Plan	2l(1)(b)	13	N	b; Signed.
1220	Total Transfers of Assets From This Plan	2l(2)(b)	13	N	b; Signed.
1230	Opinion Attached -Type	3a	1	A/N	b; 1=Unqualified; 2=Qualified; 3=Disclaimer; 4=Adverse.
1240	Opinion Not Attached - Reason	3b-REASON	1	A/N	b; 1=Schedule H is filed for a CCT, PSA, or MTIA; 2=Opinion will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.
1250	Accountant Performed A Limited Scope Audit - Check Box	3c	1	A/N	b; 1=Box checked.
1260	Name of Accountant or Accounting Firm	3d-NAME	35	A/N	
1270	EIN of Accountant or Accounting Firm	3d-EIN	9	N	Unsigned.
1280	Terminus Character	NA	1		Value = "#"

**Schedule H, Page 4**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
1290	Fail To Transmit Contributions Timely	4a	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4a AMOUNT is greater than zeroes.
1300	Fail To Transmit Contributions Timely - Amount	4a-AMOUNT	13	N	b; Signed.
1310	Loans In Default or Uncollectible	4b	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4b AMOUNT is greater than zeroes.
1320	Loans In Default or Uncollectible - Amount	4b-AMOUNT	13	N	b; Signed.
1330	Leases In Default or Uncollectible	4c	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4c AMOUNT is greater than zeroes.
1340	Leases In Default or Uncollectible - Amount	4c-AMOUNT	13	N	b; Signed.
1350	Engage In Non-exempt Transactions With PII	4d	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4d AMOUNT is greater than zeroes.
1360	Engage In Non-exempt Transactions With PII - Amount	4d-AMOUNT	13	N	b; Signed.
1370	Plan Covered By A Fidelity Bond	4e	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4e AMOUNT is greater than zeroes.
1380	Plan Covered By A Fidelity Bond - Amount	4e-AMOUNT	13	N	b; Signed.
1390	Loss Caused by Fraud or Dishonesty	4f	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4f AMOUNT is greater than zeroes.
1400	Loss Caused by Fraud or Dishonesty - Amount	4f-AMOUNT	13	N	b; Signed.
1410	Asset Value Not Readily Determined	4g	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4g AMOUNT is greater than zeroes.
1420	Asset Value Not Readily Determined - Amount	4g-AMOUNT	13	N	b; Signed.
1430	Non-cash Contribution Values Not Readily Determinable On An Established Market	4h	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4h AMOUNT is greater than zeroes.

**Schedule H, Page 4**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1440	Non-cash Contribution Values Not Readily Determinable On An Established Market - Amount	4h-AMOUNT	13	N	b; Signed.
1450	Plan Have Assets Held For Investment	4i	1	A/N	b; 1=Yes; 2=No.
1460	Plan Transactions Or Series Of Transactions In Excess of 5%	4j	1	A/N	b; 1=Yes; 2=No.
1470	All Plan Assets Distributed to Participants	4k	1	A/N	b; 1=Yes; 2=No.
1480	Resolution To Terminate Adopted	5a	1	A/N	b; 1=Yes; 2=No; generate a 4 if 5a AMOUNT is greater than zeroes.
1490	Resolution To Terminate Adopted - Amount	5a-AMOUNT	13	N	b; Signed.
1500	Transfer Name [1]	5b(1)-NAME[1]	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
1510	Transfer EIN [1]	5b(2)-EIN[1]	9	N	Unsigned.
1520	Transfer PN [1]	5b(3)-PN[1]	3	N	Unsigned.
1530	Transfer Name [2]	5b(1)-NAME[2]	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
1540	Transfer EIN [2]	5b(2)-EIN[2]	9	N	Unsigned.
1550	Transfer PN [2]	5b(3)-PN[2]	3	N	Unsigned.
1560	Transfer Name [3]	5b(1)-NAME[3]	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
1570	Transfer EIN [3]	5b(2)-EIN[3]	9	N	Unsigned.
1580	Transfer PN [3]	5b(3)-PN[3]	3	N	Unsigned.



**Schedule H, Page 4**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
1590	Transfer Name [4]	5b(1)-NAME[4]	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
1600	Transfer EIN [4]	5b(2)-EIN[4]	9	N	Unsigned.
1610	Transfer PN [4]	5b(3)-PN[4]	3	N	Unsigned.
1620	Terminus Character	NA	1		Value = "#"

# 15. Schedule I

## Schedule I, Page 1

no.	Identification	Form Ref	Length	Type	Description
0000	Control Information	NA	32		
0100	Plan Year Beginning Date	PLAN YEAR BEGIN	8	N	Format: YYYYMMDD
0110	Tax Period End	TAX PERIOD	8	N	Format: YYYYMMDD
0120	Three Digit Plan Number	B	3	N	Unsigned. Valid range: 001-999.
0130	Sponsor EIN	D	9	N	Unsigned.
0140	Total Plan Assets - BOY	1a-BOY	13	N	b; Signed.
0150	Total Plan Liabilities - BOY	1b-BOY	13	N	b; Signed.
0160	Net Plan Assets - BOY	1c-BOY	13	N	b; Signed.
0170	Total Plan Assets - EOY	1a-EOY	13	N	b; Signed.
0180	Total Plan Liabilities - EOY	1b-EOY	13	N	b; Signed.
0190	Net Plan Assets - EOY	1c-EOY	13	N	b; Signed.
0200	Employers Contributions Received	2a(1)(a)	13	N	b; Signed.
0210	Participants Contributions Received	2a(2)(a)	13	N	b; Signed.
0220	Other Contributions	2a(3)(a)	13	N	b; Signed.
0230	Noncash Contributions	2b(a)	13	N	b; Signed.
0240	Other Income	2c(a)	13	N	b; Signed.
0250	Total Income Received or Receivable (Including Contributions)	2d(b)	13	N	b; Signed.
0260	Benefits Paid	2e(a)	13	N	b; Signed.
0270	Corrective Distributions	2f(a)	13	N	b; Signed.
0280	Deemed Distributions of Participants Loans	2g(a)	13	N	b; Signed.
0290	Other Expenses	2h(a)	13	N	b; Signed.
0300	Total Expenses (Including Benefits Paid)	2i(b)	13	N	b; Signed.
0310	Net Income (Loss)	2j(b)	13	N	b; Signed.
0320	Net Transfers	2k(b)	13	N	b; Signed.
0330	Partnership/Joint Venture Interests	3a	1	A/N	b; 1=Yes; 2=No; generate a 4 if 3a AMOUNT is greater than zeroes.
0340	Partnership/Joint Venture Interests - Amount	3a- AMOUNT	13	N	b; Signed.
0350	Employer Real Property	3b	1	A/N	b; 1=Yes; 2=No; generate a 4 if 3b AMOUNT is greater than zeroes.
0360	Employer Real Property - Amount	3b- AMOUNT	13	N	b; Signed.

**Schedule I, Page 1**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0370	Terminus Character		1		Value = "#"

**Schedule I, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0380	Real Estate (Other Than Employer Real Property)	3c	1	A/N	b; 1=Yes; 2=No; generate a 4 if 3c AMOUNT is greater than zeroes.
0390	Real Estate (Other Than Employer Real Property) - Amount	3c-AMOUNT	13	N	b; Signed.
0400	Employer Securities	3d	1	A/N	b; 1=Yes; 2=No; generate a 4 if 3d AMOUNT is greater than zeroes.
0410	Employer Securities - Amount	3d-AMOUNT	13	N	b; Signed.
0420	Participant Loans	3e	1	A/N	b; 1=Yes; 2=No; generate a 4 if 3e AMOUNT is greater than zeroes.
0430	Participant Loans - Amount	3e-AMOUNT	13	N	b; Signed.
0440	Loans (Other Than To Participants)	3f	1	A/N	b; 1=Yes; 2=No; generate a 4 if 3f AMOUNT is greater than zeroes.
0450	Loans (Other Than To Participants) - Amount	3f-AMOUNT	13	N	b; Signed.
0460	Tangible Personal Property	3g	1	A/N	b; 1=Yes; 2=No; generate a 4 if 3g AMOUNT is greater than zeroes.
0470	Tangible Personal Property - Amount	3g-AMOUNT	13	N	b; Signed.
0480	Fail To Transmit Contributions Timely	4a	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4a AMOUNT is greater than zeroes.
0490	Fail To Transmit Contributions Timely - Amount	4a-AMOUNT	13	N	b; Signed.
0500	Loans In Default or Uncollectible	4b	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4b AMOUNT is greater than zeroes.
0510	Loans In Default or Uncollectible - Amount	4b-AMOUNT	13	N	b; Signed.
0520	Leases In Default or Uncollectible	4c	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4c AMOUNT is greater than zeroes.
0530	Leases In Default or Uncollectible - Amount	4c-AMOUNT	13	N	b; Signed.

**Schedule I, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0540	Engage In Non-exempt Transactions With PII	4d	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4d AMOUNT is greater than zeroes.
0550	Engage In Non-exempt Transactions With PII - Amount	4d-AMOUNT	13	N	b; Signed.
0560	Plan Covered By A Fidelity Bond	4e	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4e AMOUNT is greater than zeroes.
0570	Plan Covered By A Fidelity Bond - Amount	4e-AMOUNT	13	N	b; Signed.
0580	Loss Caused by Fraud or Dishonesty	4f	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4f AMOUNT is greater than zeroes.
0590	Loss Caused by Fraud or Dishonesty - Amount	4f-AMOUNT	13	N	b; Signed.
0600	Asset Value Not Readily Determined	4g	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4g AMOUNT is greater than zeroes.
0610	Asset Value Not Readily Determined - Amount	4g-AMOUNT	13	N	b; Signed.
0620	Non-cash Contribution Values Not Readily Determinable On An Established Market	4h	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4h AMOUNT is greater than zeroes.
0630	Non-cash Contribution Values Not Readily Determinable On An Established Market - Amount	4h-AMOUNT	13	N	b; Signed.
0640	Plan At Any Time Hold 20% Or More Of Its Assets In Any Single Security	4i	1	A/N	b; 1=Yes; 2=No; generate a 4 if 4i AMOUNT is greater than zeroes.
0650	Plan At Any Time Hold 20% Or More Of Its Assets In Any Single Security - Amount	4i-AMOUNT	13	N	b; Signed.
0660	All Plan Assets Distributed to Participants	4j	1	A/N	1=Yes; 2=No.
0670	Resolution To Terminate Adopted	5a	1	A/N	1=Yes; 2=No; generate a 4 if 5a AMOUNT is greater than zeroes.
0680	Resolution To Terminate Adopted - Amount	5a-AMOUNT	13	N	b; Signed.

**Schedule I, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0690	Transfer Name [1]	5b(1)-NAME [1]	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0700	Transfer EIN [1]	5b(2)-EIN [1]	9	N	b; Unsigned.
0710	Form Label: Transfer PN [1]	5b(3)-PN [1]	3	N	b; Unsigned.
0720	Transfer Name [2]	5b(1)-NAME [2]	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0730	Transfer EIN [2]	5b(2)-EIN [2]	9	N	b; Unsigned.
0740	Form Label: Transfer PN [2]	5b(3)-PN [2]	3	N	b; Unsigned.
0750	Transfer Name [3]	5b(1)-NAME [3]	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0760	Transfer EIN [3]	5b(2)-EIN [3]	9	N	b; Unsigned.
0770	Form Label: Transfer PN [3]	5b(3)-PN [3]	3	N	b; Unsigned.
0780	Transfer Name [4]	5b(1)-NAME [4]	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0790	Transfer EIN [4]	5b(2)-EIN [4]	9	N	b; Unsigned.
0800	Form Label: Transfer PN [4]	5b(3)-PN [4]	3	N	b; Unsigned.
0810	Terminus Character	NA	1		Value = "#"

## 16. Schedule P

### Schedule P, Page 1

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0100	Plan Year Beginning Date	PLAN YEAR BEGIN	8	N	Format: YYYYMMDD
0110	Tax Period End	TAX PERIOD	8	N	Format: YYYYMMDD
0120	Name of Trustee or Custodian	1a	35	A/N	
0130	Trustee Street Address	1b	35	A/N	
0140	Trustee City	1c-CITY	20	A/N	
0150	Trustee State	1c-STATE	2	A/N	
0160	Trustee Zip Code	1c-ZIP	9	N	b; Unsigned.
0170	Trust's Name	2a	70	A/N	
0180	Trust's EIN	2b	9	N	Unsigned.
0190	Name of Plan	3	70	A/N	
0200	Furnished the Participating Employee Benefit Plan(s) With the Trust Financial Information	4	1	A/N	b; 1= Yes; 2= No.
0210	Sponsor EIN	5	9	N	Unsigned.
0220	Terminus Character		1		Value = "#"

## 17. Schedule R

### Schedule R, Page 1

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0100	Plan Year Beginning Date	PLAN YEAR BEGIN	8	N	Format: YYYYMMDD
0110	Tax Period End	TAX PERIOD	8	N	Format: YYYYMMDD
0120	Three Digit Plan Number	B	3	N	Unsigned. Valid range: 001-999.
0130	Sponsor EIN	D	9	N	Unsigned.
0140	Total Value of Distributions Paid in Property Other Than Cash	1	13	N	b; Signed.
0150	EIN 1 of Payor Who Paid Benefits On Behalf of the Plan	2-EIN 1	9	N	Unsigned.
0160	EIN 2 of Payor Who Paid Benefits On Behalf of the Plan	2-EIN 2	9	N	Unsigned.
0170	Number of Participants Whose Benefits Were Distributed In A Single Sum	3	8	N	b; Unsigned.
0180	Plan Administrator Making An Election Under Code Section 412(c)(8)	4	1	A/N	b; 1=Yes; 2=No; 3=Not applicable.
0190	Date of the Ruling Letter Granting the Waiver	5	8	N	b; Format: YYYYMMDD
0200	Minimum Required Contribution for This Plan Year	6a	13	N	b; Signed.
0210	Amount Contributed By the Employer To the Plan	6b	13	N	b; Signed.
0220	Funding Deficiency Amount	6c	13	N	b; Signed.
0230	Plan Sponsor or Plan Administrator Agree With the Change In Actuarial Cost Method	7	1	A/N	b; 1=Yes; 2=No; 3=Not applicable.
0240	Employer Electing To Compute Minimum Funding Using the Transitional Rule	8	1	A/N	b; 1=Yes; 2=No; 3=Not applicable.
0250	Amendments Increase the Value of Benefits	9	1	A/N	b; 1=Yes; 2=No.



**Schedule R, Page 1**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0260	Terminus Character	NA	1		Value = "#"

## 18. Schedule SSA

**Schedule SSA, Page 1**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0100	Plan Year Beginning Date	PLAN YEAR BEGIN	8	N	Format: YYYYMMDD
0110	Tax Period End	TAX PERIOD	8	N	Format: YYYYMMDD
0120	Name of Plan	A	70	A/N	
0130	Three Digit Plan Number	B	3	A/N	Unsigned. Valid range: 001-999.
0140	Plan Sponsor's Name	C	70	A/N	
0150	Sponsor EIN	D	9	A/N	Unsigned.
0160	Additional Participants Shown On Attachments Box	BOX 1	1	A/N	b; 1=Box checked.
0170	Government, Church, or Other Plan Elects To Voluntarily File Schedule SSA	BOX 2	1	A/N	b; 1=Box checked.
0180	Sponsor Street Address	2- ADDRESS	35	A/N	
0190	Sponsor City	2-CITY	22	A/N	
0200	Sponsor State	2-STATE	2	A/N	
0210	Sponsor Zip Code	2-ZIP	9	N	b; Unsigned.
0220	Name of Plan Administrator	3a	70	A/N	
0230	Adminstrator EIN	3b	9	N	Unsigned.
0240	Administrator Street Address	3c-STREET	35	A/N	
0250	Administrator City	3c-CITY	20	A/N	
0260	Administrator State	3c-STATE	2	A/N	
0270	Administrator Zip Code	3c-ZIP	9	N	b; Unsigned.
0280	Administrator Telephone Number	Telephone	10	N	b; Unsigned.
0290	Terminus Character	NA	1		Value = "#"

**Schedule SSA, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0300	Entry Code [1]	1a [1]	1	A/N	b; A=Participant not previously reported; B=Participant previously reported under the plan number shown on this schedule to modify some of the previously reported information; C=Participant previously reported under another plan number who will now be receiving his/her future benefits from the plan reported on this schedule; D=Participant previously reported under the plan number shown on this schedule who is no longer entitled to those deferred vested benefits.
0310	Social Security Number [1]	1b [1]	9	A/N	Social Security Number or A = "Alien," F = "Foreign," N = "Non-U.S. Citizen," O = "Outside-U.S. Participant"
0320	Name of Participant [1]	1c [1]	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0330	Type of Annuity [1]	1d [1]	1	A/N	b; A=Single sum; B=Annuity payable over fixed number of years; C=Life annuity; D=Life annuity with period certain; E=Cash refund life annuity; F=Modified cash refund life annuity; G=Joint and last survivor life annuity; M=Other.

**Schedule SSA, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0340	Payment Frequency [1]	1e [1]	1	A/N	b; A=Lump sum; B=Annually; C=Semiannually; D=Quarterly; E=Monthly; M=Other.
0350	Defined Benefit Plan - Periodic Payment [1]	1f [1]	12	N	b; Unsigned. Numerics with two implied decimals.
0360	Units or Shares [1]	1g-SHARES [1]	15	N	b; Unsigned, numerics with five implied decimals.
0370	Share Indicator [1]	1g-INDICATOR [1]	1	A/N	1 = Value indicated represents shares.
0380	Total Value of Account [1]	1h [1]	12	N	b; Unsigned numerics with two implied decimals.
0390	Previous Sponsor's EIN [1]	1i [1]	9	N	Unsigned.
0400	Previous Sponsor's Plan Number [1]	1j [1]	3	N	Unsigned.
0410	Entry Code [2]	1a [2]	1	A/N	b; A=Participant not previously reported; B=Participant previously reported under the plan number shown on this schedule to modify some of the previously reported information; C=Participant previously reported under another plan number who will now be receiving his/her future benefits from the plan reported on this schedule; D=Participant previously reported under the plan number shown on this schedule who is no longer entitled to those deferred vested benefits.
0420	Social Security Number [2]	1b [2]	9	A/N	Social Security Number or A = "Alien," F = "Foreign," N = "Non-U.S. Citizen," O = "Outside-U.S. Participant"

**Schedule SSA, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0430	Name of Participant [2]	1c [2]	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0440	Type of Annuity [2]	1d [2]	1	A/N	b; A=Single sum; B=Annuity payable over fixed number of years; C=Life annuity; D=Life annuity with period certain; E=Cash refund life annuity; F=Modified cash refund life annuity; G=Joint and last survivor life annuity; M=Other.
0450	Payment Frequency [2]	1e [2]	1	A/N	b; A=Lump sum; B=Annually; C=Semiannually; D=Quarterly; E=Monthly; M=Other.
0460	Defined Benefit Plan - Periodic Payment [2]	1f [2]	12	N	b; Unsigned. Numerics with two implied decimals.
0470	Units or Shares [2]	1g-SHARES [2]	15	N	b; Unsigned, numerics with five implied decimals.
0480	Share Indicator [2]	1g-INDICATOR [2]	1	A/N	1 = Value indicated represents shares.
0490	Total Value of Account [2]	1h [2]	12	N	b; Unsigned, numerics with two implied decimals.
0500	Previous Sponsor's EIN [2]	1i [2]	9	N	Unsigned.
0510	Previous Sponsor's Plan Number [2]	1j [2]	3	N	Unsigned.

**Schedule SSA, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0520	Entry Code [3]	1a [3]	1	A/N	b; A=Participant not previously reported; B=Participant previously reported under the plan number shown on this schedule to modify some of the previously reported information; C=Participant previously reported under another plan number who will now be receiving his/her future benefits from the plan reported on this schedule; D=Participant previously reported under the plan number shown on this schedule who is no longer entitled to those deferred vested benefits.
0530	Social Security Number [3]	1b [3]	9	A/N	Social Security Number or A = "Alien," F = "Foreign," N = "Non-U.S. Citizen," O = "Outside-U.S. Participant"
0540	Name of Participant [3]	1c [3]	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.
0550	Type of Annuity [3]	1d [3]	1	A/N	b; A=Single sum; B=Annuity payable over fixed number of years; C=Life annuity; D=Life annuity with period certain; E=Cash refund life annuity; F=Modified cash refund life annuity; G=Joint and last survivor life annuity; M=Other.
0560	Payment Frequency [3]	1e [3]	1	A/N	b; A=Lump sum; B=Annually; C=Semiannually; D=Quarterly; E=Monthly; M=Other.

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0570	Defined Benefit Plan - Periodic Payment [3]	1f [3]	12	N	b; Unsigned. Numerics with two implied decimals.
0580	Units or Shares [3]	1g-SHARES [3]	15	N	b; Unsigned, numerics with five implied decimals.
0590	Share Indicator [3]	1g-INDICATOR [3]	1	A/N	1 = Value indicated represents shares.
0600	Total Value of Account [3]	1h [3]	12	N	b; Numerics with two implied decimals.
0610	Previous Sponsor's EIN [3]	1i [3]	9	N	Unsigned.
0620	Previous Sponsor's Plan Number [3]	1j [3]	3	N	Unsigned.
0630	Entry Code [4]	1a [4]	1	A/N	b; A=Participant not previously reported; B=Participant previously reported under the plan number shown on this schedule to modify some of the previously reported information; C=Participant previously reported under another plan number who will now be receiving his/her future benefits from the plan reported on this schedule; D=Participant previously reported under the plan number shown on this schedule who is no longer entitled to those deferred vested benefits.
0640	Social Security Number [4]	1b [4]	9	A/N	Social Security Number or A = "Alien," F = "Foreign," N = "Non-U.S. Citizen," O = "Outside-U.S. Participant"
0650	Name of Participant [4]	1c [4]	35	A/N	b; Must contain A-Z, 0-9, ampersands, commas, hyphens, percents, periods, slash, or blanks. Double embedded spaces should be changed to a single space.

**Schedule SSA, Page 2**

<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0660	Type of Annuity [4]	1d [4]	1	A/N	b; A=Single sum; B=Annuity payable over fixed number of years; C=Life annuity; D=Life annuity with period certain; E=Cash refund life annuity; F=Modified cash refund life annuity; G=Joint and last survivor life annuity; M=Other.
0670	Payment Frequency [4]	1e [4]	1	A/N	b; A=Lump sum; B=Annually; C=Semiannually; D=Quarterly; E=Monthly; M=Other.
0680	Defined Benefit Plan - Periodic Payment [4]	1f [4]	12	N	b; Unsigned. Numerics with two implied decimals.
0690	Units or Shares [4]	1g-SHARES [4]	15	N	b; Unsigned, numerics with five implied decimals.
0700	Share Indicator [4]	1g-INDICATOR [4]	1	A/N	1 = Value indicated represents shares.
0710	Total Value of Account [4]	1h [4]	12	N	b; Unsigned, numerics with two implied decimals.
0720	Previous Sponsor's EIN [4]	1i [4]	9	N	Unsigned.
0730	Previous Sponsor's Plan Number [4]	1j [4]	3	N	Unsigned.
0740	Terminus Character	NA	1		Value = “#”



## 19. Schedule T

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0010	Plan Year Beginning Date	PLAN YEAR BEGIN	8	N	b; Format: YYYYMMDD
0020	Tax Period End	TAX PERIOD	8	N	b; Format: YYYYMMDD
0030	Three Digit Plan Number	B	3	N	Unsigned. Valid range: 001-999.
0040	Sponsor EIN	D	9	N	Unsigned.
0050	Name of Participating Employer	1a	35	A/N	
0060	Participating Employer EIN	1b	9	N	Unsigned.
0070	Number of QSLOBs the Employer Operates	2a	4	N	b; Unsigned.
0080	Number of QSLOBs That Have Employees Benefiting Under This Plan	2b	4	N	b; Unsigned.
0090	Employer Apply Minimum Coverage Requirements On An Employer-Wide Basis	2c	1	A/N	b; 1= Yes; 2= No.
0100	Identification of QSLOB to Which the Coverage Information Relates	2d	35	A/N	
0110	Compensation Type [A indicator]	3 [A]	1	A/N	b; A=Employer employs only highly compensated employees (HCEs).
0120	Compensation Type [B indicator]	3 [B]	1	A/N	b; B=No HCEs benefited under the plan at anytime during the plan year.
0130	Compensation Type [C indicator]	3 [C]	1	A/N	b; C=Plan benefits only collectively bargained employees.
0140	Compensation Type [D indicator]	3 [D]	1	A/N	b; D=Plan benefits all nonexcludable nonhighly compensated employees including leased and self-employed individuals.
0150	Compensation Type [E indicator]	3 [E]	1	A/N	b; E=Plan is treated as satisfying the minimum coverage requirements under code section 410(b)(6)(C).

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0160	Terminus Character	NA	1		Value = "#"

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0000	Control Information	NA	32		
0170	Date the Plan Year Began for Which Coverage Data is Being Submitted	4	8	A/N	b; Format: YYYYMMDD
0180	Leased Employees Perform Services for the Employer At Any Time During the Plan Year	4a	1	A/N	b; 1=Yes; 2=No.
0190	Does the Employer Aggregate Plans	4b	1	A/N	b; 1=Yes; 2=No.
0200	Total Number of Employees of the Employer	4c(1)	8	N	b; Unsigned.
0210	Number of Excludable Employees As Defined In IRS Regulations	4c(2)	8	N	b; Unsigned.
0220	Number of Nonexcludable Employees	4c(3)	8	N	b; Unsigned.
0230	Number of Nonexcludable Employees Who Are HCEs	4c(4)	8	N	b; Unsigned.
0240	Number of Nonexcludable Employees Who Benefit Under the Plan	4c(5)	8	N	b; Unsigned.
0250	Number of Benefiting Nonexcludable Employees Who Are HCEs	4c(6)	8	N	b; Unsigned.
0260	Plan's Ratio Percentage	4d-RATIO	4	N	b; Unsigned. Numerics with one implied decimal.
0270	Plan's Ratio Percentage Text	4d-TEXT	15	A/N	
0280	Disaggregated Part 1	4e(1)-Portion	15	A/N	
0290	Disaggregated Ratio 1	4e(1)-RATIO	4	N	b; Unsigned. Numerics with one implied decimal.
0300	Disaggregated Part 2	4e(2)-Portion	15	A/N	
0310	Disaggregated Ratio 2	4e(2)-RATIO	4	N	b; Unsigned. Numerics with one implied decimal.
0320	Disaggregated Part 3	4e(3)-Portion	15	A/N	

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<u>no.</u>	<u>Identification</u>	<u>Form Ref</u>	<u>Length</u>	<u>Type</u>	<u>Description</u>
0330	Disaggregated Ratio 3	4e(3)- RATIO	4	N	b; Numerics with one implied decimal.
0340	Plan Satisfies the Coverage Requirements On the Basis of Ratio Test or Average Benefit Test	4f	1	A/N	b; 1=Ratio percentage test; 2=Average benefit test.
0350	Terminus Character	NA	1		Value = "#"